

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

**In re:** )  
 ) **Chapter 11**  
**SILICON GRAPHICS, INC., et al.,** )  
 ) **Case No. 06-10977 (BRL)**  
 ) **(Jointly Administered)**  
**Debtors.** )

**FIRST AND FINAL APPLICATION OF FTI CONSULTING, INC FOR  
ALLOWANCE OF COMPENSATION AND FOR REIMBURSEMENT OF  
EXPENSES FOR SERVICES RENDERED IN THESE CASES FOR THE PERIOD  
MAY 18, 2006 THROUGH SEPTEMBER 19, 2006**

Name of Applicant: FTI Consulting, Inc.

Authorized to Provide  
Professional Services to: The Official Committee Of  
Unsecured Creditors

Date of Retention: May 18, 2006

Period for which compensation  
and reimbursement is sought: May 18, 2006 Through September 19, 2006  
(the "Compensation Period")

Amount requested in this fee app  
Compensation requested: \$575,000  
Expense reimbursement requested: \$5,256

Amount previously requested  
Compensation requested: \$0  
Expense reimbursement requested: \$0

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MAY 18, 2006 THROUGH SEPTEMBER 19, 2006**

TO THE HONORABLE BURTON R. LIFLAND, UNITED STATES  
BANKRUPTCY JUDGE:

FTI Consulting, Inc. (“FTI” or “Applicant”), as financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of Silicon Graphics, Inc. et al., (“Silicon Graphics”), the debtors and debtors-in-possession herein (collectively, the “Debtors”), hereby submits its first and final application (the "Application") pursuant to 11 U.S.C. §§ 330 and 331, Rule 2016 of the Federal Rules of Bankruptcy Procedure, the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”) and this Court’s Order Pursuant To Sections 105(A) and 331 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) Establishing Procedures For Interim Monthly Compensation And Reimbursement Of Expenses Of Professionals (the “Interim Compensation Procedures Order”).

This Application seeks an allowance and final approval of compensation in the amount of \$575,000 for professional services rendered together with reimbursement for expenses

incurred in the amount of \$5,256 for the period May 18, 2006 through September 19, 2006 (the “Compensation Period”) pursuant to the Order Authorizing the Retention of FTI as Financial Advisors to the Committee dated September 11, 2006. In support of this application, FTI respectfully represents as follows:

**Background**

1. On May 8, 2006 (the “Petition Date”), the Debtors filed with this Court their voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). This Court has entered an Order Directing Joint Administration of these Chapter 11 cases. Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtors are continuing to operate their businesses and manage their properties and assets as debtors in possession.

2. On May 18, 2006, the United States Trustee for the Southern District of New York, pursuant to section 1102 of the Bankruptcy Code, appointed the Committee to represent the interests of all unsecured creditors in these Chapter 11 Cases. The Committee is comprised of the following members: Hammerman Capital Master Fund L.P., JPMorgan Chase Bank, N.A., Pinnacle Data Systems, Inc., Solelectron Corp., and Xyratex.

3. FTI was retained to advise the Committee, pursuant to an Order entered by this Court on September 11, 2006, effective as of May 18, 2006 (the “FTI Retention”). See **Exhibit A** attached hereto.

4. There is no agreement or understanding between FTI and any other person for the sharing of compensation received or to be received for services rendered in connection with this proceeding.

5. In accordance with the Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals (the “Administrative Order”), the Debtors, subject to Court approval, were authorized to pay eighty (80%) percent of fees and one hundred (100%) percent of expenses requested in the monthly fee statements submitted by the various retained professionals. Applicant has submitted statements covering the periods of May 18, 2006 through June 30, 2006, July 1, 2006 through July 31, 2006 and August 1, 2006 through August 31, 2006. A summary of Applicant’s monthly statements is attached hereto as **Exhibit B**.

6. While Applicant has sought payment of professional fees and reimbursement for disbursements from the Debtors, no fees have been paid nor any expenses reimbursed. To date, Applicant is owed \$575,000<sup>1</sup> in professional fees and \$5,256<sup>2</sup> for disbursements.

7. Applicant also reserves its rights to request additional fees and expenses incurred following the Confirmation Date in the performance of its duties on behalf of the Committee.

#### **Terms of Retention**

8. Under the terms of FTI’s retention, FTI is authorized to seek a fixed allowance of compensation through September 30, 2006 in the form of a monthly payment of \$175,000 for the first and second month (i.e., May 18, 2006 through July 17, 2006); \$125,000 for the third month (i.e., July 18, 2006 through August 17, 2006) and \$100,000 for the remaining period of August 18, 2006 through September 30, 2006 (the “Final Period”), provided however, that the total monthly payment for the Final Period will be \$100,000 regardless of the duration of the period.

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<sup>1</sup> This amount represents one-hundred percent (100%) of the professional fees requested for the period of May 18, 2006 through September 30, 2006.

<sup>2</sup> This amount represents one-hundred percent (100%) of the expenses incurred for the period of period of May 18, 2006 through September 30, 2006.

Any services provided after September 30, 2006 will be billed at FTI's customary hourly rates, subject to periodic adjustment, as follows:

|                              |           |
|------------------------------|-----------|
| Senior Managing Directors    | \$595-655 |
| Directors/Managing Directors | \$435-590 |
| Associates/Consultants       | \$215-405 |

### **Summary of Services Rendered**

9. The Debtors' chapter 11 cases were on a fast track and presented numerous issues that had to be addressed in order to preserve and maximize value for unsecured creditors. FTI performed essential services, which included, but were not limited to:

#### **PCD-1 Planning, Supervision and Review 39.8**

Nearly all of the time in this category occurred in the first month of our engagement. The case moved rapidly and there were numerous Committee concerns that needed to be addressed quickly. Time in this category consisted of developing the workplan to allocate tasks among team members to efficiently address Committee concerns.

#### **PCD-3 Review Newly Received Documents 36.0**

In response to information requests submitted by FTI and Winston & Strawn, the Debtors produced numerous documents and created an electronic data room as a repository for documents. There were over 400 documents in the electronic data room that FTI spent time reviewing to identify the documents responsive to our information requests. FTI also spent time reviewing the first day motions.

#### **PCD-4 Valuation and Related Matters 78.0**

The Debtors' initially proposed reorganization plan, as summarized in motions filed with the court, concluded that there was little value in the reorganized entity beyond the collateral

pledged to secured creditors. FTI analyzed the security agreements and investigated the availability of and value of unencumbered assets that may be a source of recovery to the unsecured creditors. FTI also analyzed the value of SGI's foreign subsidiaries that were not already pledged as collateral.

FTI reviewed and analyzed financial information distributed by the Debtors, including revenue and cash flow results and short-term cash forecasts. FTI prepared reports for the Committee pertaining to performance relative to forecast and financial covenants placed on the Debtors by the debtor-in-possession financing.

Time in this category includes preparation for and attendance at depositions. FTI attended four depositions to obtain information necessary for Committee purposes. In preparation for those depositions, FTI prepared questions for those being deposed. In addition, one of FTI's professionals, Sam Star, was deposed in connection with the Committee's objection to the DIP financing.

The Debtors' proposed distribution consisted of a fixed dollar amount to be shared among certain unsecured claims. In order to determine the potential creditor recovery, it was necessary to determine the reasonableness of the estimated pool of claims. FTI reviewed the Debtors' scheduled liabilities as well as internally prepared analyses of estimated claims for reasonableness and completeness. FTI also reviewed the claims docket and the Debtors' reconciliation of the claims filed compared to scheduled amounts to determine whether there

were any material changes in the claims pool.

**PCD-17 Prepare for and Participate in Meetings/Conference Calls with the Debtors’  
Representatives and Company Personnel 26.9**

FTI participated in several meetings and conference calls with the Debtors’ and their financial advisors, AlixPartners LLP (“Alix”) and Bear Sterns LLC regarding access to information and document production, analysis of encumbered and unencumbered assets, historical and projected operating performance, the proposed Plan of Reorganization (“POR”), and progress towards confirmation of the POR.

**PCD-18 Prepare for and Participate in Creditor Committee Meetings and Conference  
Calls 93.7**

FTI attended and participated in several meetings and telephonic conferences with the Committee. FTI also presented reports to the Committee on various case issues, including liquidity, operational results, operating trends, cost savings initiatives, exit strategy, POR counter proposals, exit financing, claims estimates, and progress towards confirmation. Time in this category also includes preparation of materials presented to the.

**PCD-22 Analyze Real Property Leases 32.0**

A significant part of the Debtors’ restructuring plan included the renegotiation of the lease of its corporate headquarters in Mountain View, CA with The Goldman Sachs Group, Inc. (the “HQ Lease”). FTI reviewed the proposed lease terms and the potential claim amount that the landlord would have as a result of rejecting the lease. FTI also reviewed the Debtors’ motion to restructure the HQ Lease and analyzed the overall financial impact.

**PCD-24 Analyze DIP Facility Matters 179.8**

FTI reviewed and assessed the proposed DIP financing including fees, interest rate, and financial covenants. As part of our analysis, we reviewed the projected cash receipts, disbursements and other facility usage (L/C's, reserves, etc.), benchmarked the facility costs to other comparable DIP financings and performed sensitivity analysis on the Company's liquidity projections.

In addition, at the Committee's request, we investigated financing alternatives; identifying several sources which were referred to the Company.

FTI also prepared for and provided testimony in connection with the Committee's objection to the proposed DIP financing.

**PCD-28      Participation in Negotiation and Formulation of Plan  
of Reorganization**

**125.6**

FTI was integrally involved in the negotiations of the plan of reorganization and distributions for unsecured creditors. Along with Committee counsel, we participated in numerous meetings with the Debtor's ad hoc committee and significant subordinated note holders to identify concerns of each constituency, understand differences of opinion and resolve the issues.

At the Committee's request, we explored plan of reorganization alternatives; reaching out to industry contacts, capital sources and coordinating contact with the Company.

To assist the Committee in plan negotiations, we analyzed the purported collateral package of the secured lenders, identified potentially unencumbered assets, performed valuation analyses of individual assets (including intangibles) and the Company as a whole, reviewed financial projections and evaluated potential recoveries from certain causes of action and other



litigation. Based on our analyses, we developed a creditor recovery matrix under various asset allocations, claims levels, and valuation scenarios to help develop counter proposals.

Our efforts helped assist the Committee in obtaining a substantial improvement to the distributions originally proposed for unsecured creditors.

**PCD-29      Review of Disclosure Statement      16.5**

FTI reviewed disclosure statement drafts and supplemental documents to insure the negotiated settlement was fairly presented. We challenged the various creditor class recovery estimates and other financial disclosures including plan valuation, long term financial projections and liquidation analyses.

**PCD-33      Analyze Short Term Cash Flow Projections      84.4**

FTI analyzed the Debtors' initial cash flow projection and the two subsequent revisions to the projections. FTI considered the timing of the cash flows projected in relationship to expected operating results for reasonableness. FTI also reviewed and analyzed the Debtors' flash reporting related to cash flows and revenue results compared to forecast. FTI investigated variances and prepared reports to the Committee detailing the impact of the actual results on the future projections and financial covenant tests.

**Application**

10.      This Application is made by FTI in accordance with the Guidelines adopted by the Executive Office for the United States Trustees and the Administrative Order. Pursuant to this application, FTI has attached the following exhibits:

A.      Exhibit A – Order dated September 11, 2006, authorizing the employment and retention of FTI Consulting, Inc. effective as of May 18, 2006 to provide professional

services as Financial Advisors to the Official Committee of Unsecured Creditors;

B. Exhibit B -- Summary of billings and collections for each month covered in the Compensation Period;

C. Exhibit C -- Summary of professionals who performed the services and the number of hours spent;

D. Exhibit D -- Summary of time by task codes specifying the number of hours spent related to each specific task category;

E. Exhibit E -- Detail of time by task codes, including detailed time entry by professional with description of task performed;

F. Exhibit F -- Expense Summary by category for which reimbursement is sought. All expenses for which reimbursements are sought are disclosed in detail by individual.

G. Exhibit G -- Detail of expenses by individual

H. Exhibit H -- Affidavit of Michael Eisenband

#### IV. CONCLUSION

11. FTI respectfully submits that the professional services rendered during the Compensation Period were necessary and beneficial to the Committee and respectfully requests that this Court allow and direct the Debtors to pay Applicant the sum of \$575,000 for professional services during the Compensation Period, plus the sum of \$5,256 representing Applicant's actual and necessary out-of-pocket disbursements incurred during the Compensation Period, for a total of \$580,256.

12. As stated in the Affidavit of Michael Eisenband, annexed hereto as **Exhibit H**, there is no agreement or understanding between FTI and any other person for the sharing of

compensation received or to be received for services rendered in connection with this proceeding.

13. This is Applicant's first and final request for an award of compensation in these Cases. Except as set forth herein, no previous application has been made to this or any other Court for the relief requested herein.

14. Applicant also reserves its rights to request approval of additional fees and expenses incurred following the Effective Date in the performance of its fiduciary duties, including fees related to participation in any hearing regarding the approval of this Application and others.

**WHEREFORE,** FTI respectfully requests that this Court enter an order:

- a. approving the allowance of \$575,000 for compensation for services rendered during the Compensation Period;
- b. approving the reimbursement of FTI's out-of-pocket expenses in the amount of \$5,256;
- c. directing the payment of such fees and expenses by the Debtors; and
- d. granting such other and further relief as this Court may deem just and proper.

Financial Advisors to the Official Committee  
Of Unsecured Creditors

By: 

Samuel Star  
3 Times Square  
New York, NY 10036  
(212) 841-9368

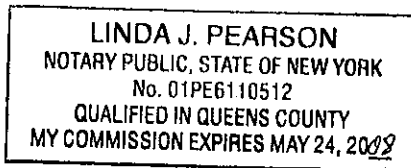
Sworn to before me this 20<sup>th</sup>  
day of October, 2006.



Notary Public State of New York

No. 01PE6110512

My Commission Expires May 24, 2008



# **EXHIBIT A**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re : Chapter 11  
:   
SILICON GRAPHICS, INC., *et al.*, : Case No. 06-10977 (BRL)  
:   
Debtors. : (Jointly Administered)  
:   
-----X

**ORDER AUTHORIZING RETENTION OF FTI CONSULTING, INC. AS  
FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF  
UNSECURED CREDITORS**

Upon the amended application (the "Application") of the Official Committee of Unsecured Creditors (the "Committee") of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for an order pursuant to sections 328(a) and 1103 of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), authorizing them to retain FTI Consulting, Inc. ("FTI") as financial advisors; and upon the Affidavit of Michael Eisenband in support of the Application; and due and adequate notice of the Application having been given; and it appearing that no other notice need be given; and it appearing that FTI is not representing any adverse interests in connection with these cases; and it appearing that the relief requested in the Application is in the best interest of the Committee; after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED that the Application be, and it hereby is, granted; and it is further

ORDERED that the capitalized terms not defined herein shall have the meanings ascribed to them in the Application.

ORDERED that in accordance with sections 328(a) and 1103 of the Bankruptcy Code, the Committee is authorized to employ and retain FTI effective as of May 18, 2006 as

their financial advisors on the terms set forth in the Application; and it is further

ORDERED that FTI shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court; and it is further

ORDERED that to the extent accrued during this retention, FTI shall receive (a) its monthly compensation as specified in the Application and (b) reimbursement of FTI's reasonable expenses, which in each case shall not hereafter be subject to challenge except under the standard of review set forth in section 328(a) of the Bankruptcy Code; and it is further

ORDERED that, notwithstanding any other provision of this Order, the U.S. Trustee shall retain all rights to object to FTI's interim and final fee application on all grounds including but not limited to the reasonableness standard provided in Section 330 of the Bankruptcy Code; provided, however, that solely with respect to any services provided by FTI after September 30, 2006 that will be billed at FTI's customary hourly rates, the Debtors and the Ad Hoc Committee of senior secured noteholders shall retain all rights to object to FTI's interim and final fee application on all grounds including but not limited to the reasonableness standard provided in Section 330 of the Bankruptcy Code, and it is further

ORDERED that this court shall retain jurisdiction with respect to all matters arising or related to the implementation of this order.

Dated: New York, New York  
September 11, 2006

/s/ Burton R. Lifland  
UNITED STATES BANKRUPTCY JUDGE

# **EXHIBIT B**



**EXHIBIT B**

**SILICON GRAPHICS, INC., et al.,  
FTI CONSULTING  
SUMMARY OF BILLINGS AND COLLECTIONS  
FOR THE PERIOD MAY 18, 2006 THROUGH SEPTEMBER 19, 2006**

| <b>Compensation<br/>Period</b> | <b>Fees<br/>Requested</b> | <b>Fees<br/>Paid</b> | <b>Fees<br/>Outstanding</b> | <b>Expenses<br/>Requested</b> | <b>Expenses<br/>Paid</b> | <b>Expenses<br/>Outstanding</b> |
|--------------------------------|---------------------------|----------------------|-----------------------------|-------------------------------|--------------------------|---------------------------------|
| May 18 - June 17, 2006         | \$175,000                 | \$0                  | \$175,000                   | \$5,139                       | \$0                      | \$5,139                         |
| June 18 - July 17, 2006        | 175,000                   | -                    | 175,000                     | -                             | -                        | -                               |
| July 18 - August 18, 2006      | 125,000                   | -                    | 125,000                     | 101                           | -                        | 101                             |
| August 18 - September 19, 2006 | 100,000                   | -                    | 100,000                     | 16                            | -                        | 16                              |
| <b>Total</b>                   | <b>\$575,000</b>          | <b>\$0</b>           | <b>\$575,000</b>            | <b>\$5,256</b>                | <b>\$0</b>               | <b>\$5,256</b>                  |

Note: FTI has submitted monthly fee statements to the Debtors reflecting fees and expenses incurred for each calendar month

# **EXHIBIT C**

**Silicon Graphic's Inc. Unsecured Creditor Committee**  
**Summary of FTI Consulting, Inc. Hours By Person**  
**For the Period May 18, 2006 Through September 19, 2006**

| <b>Professional</b>     | <b>Title</b>             | <b>Hours</b>        |
|-------------------------|--------------------------|---------------------|
| Eisenband, Michael      | Senior Managing Director | 27.8                |
| Joffe, Steven           | Senior Managing Director | 3.8                 |
| Star, Samuel            | Senior Managing Director | 189.4               |
| Hinkelman, Andrew       | Senior Managing Director | 154.0               |
| Hain, Danielle          | Managing Director        | 0.4                 |
| Orr, Jon                | Managing Director        | 125.2               |
| McGrath, Tamara         | Director                 | 139.1               |
| Yozzo, John             | Managing Director        | 3.0                 |
| Braun, Richard          | Managing Director        | 8.0                 |
| Garber, Steven          | Managing Director        | 29.0                |
| Bellazain-Harris, Sheba | Director                 | 5.3                 |
| Dandekar, Manoj         | Manager                  | 3.1                 |
| Dasari, Bindu           | Consultant               | 92.2                |
| Korn, Gary              | Manager                  | 11.0                |
| Barach, Jonathan        | Associate                | 62.6                |
| Rosen, Adam             | Associate                | 10.6                |
| Tomasevic, Nenad        | Associate                | 6.5                 |
| Hofstad, Ivo            | Associate                | 2.5                 |
| Amico, Marc             | Associate                | 11.1                |
| Appell, Wesley          | Associate                | 3.9                 |
| Davis, Jordan           | Associate                | 44.9                |
| Yang, Danhua            | Associate                | 5.2                 |
| Pearson, Linda          | Administrative           | 1.9                 |
| <b>Total Hours</b>      |                          | <b><u>940.5</u></b> |

# **EXHIBIT D**

**Silicon Graphic's Inc. Unsecured Creditor Committee**  
**Summary of FTI Consulting, Inc. Hours By Activity**  
**For the Period May 18, 2006 Through September 19, 2006**

| <u>Activity/Consultant</u>   | <u>Hours</u>               |
|--|----------------------------|
| Planning, Supervision and Review   | 38.6                       |
| Preparation & Review of Information Requests                             | 9.4                        |
| Review Newly Received Documents  | 36.0                       |
| Valuation  | 78.0                       |
| Analyze Potential Avoidance Actions                                      | 3.2                        |
| Analyze Current Operating Results  | 26.3                       |
| Analyze Tax Issues   | 4.4                        |
| Court Hearings - Preparation and Attendance                              | 52.5                       |
| Analyze Return to Vendor Program & Critical Vendors                      | 2.4                        |
| Analyze Liabilities Subject to Compromise                                | 20.6                       |
| Prep/Participate in Meetings/Conf Calls w/Debtor Reps and Co Personnel   | 26.9                       |
| Prep/Participate in Creditor Committee Meetings and Conf Calls           | 93.7                       |
| Meetings with Other Parties  | 0.9                        |
| Analyze Employee Matters, Including Retention, Severance and Bonus Plans | 4.4                        |
| Analyze Real Property Leases   | 32.0                       |
| Analyze DIP Facility Matters   | 179.8                      |
| Analyze Exit Financing Matters   | 10.0                       |
| Participate in Negotiation and Formulation of Plan of Reorganization     | 125.6                      |
| Review of Disclosure Statement   | 16.5                       |
| Preparation of Miscellaneous Financial Analyses                          | 13.9                       |
| Analyze Short-Term Cash Flow Projections                                 | 84.4                       |
| Firm Retention   | 44.3                       |
| Prepare Monthly Invoice & Supporting Schedules                           | 17.1                       |
| Non-working Travel Time  | 19.6                       |
| <b>Total</b>   | <b><u><u>940.5</u></u></b> |

# **EXHIBIT E**

**Silicon Graphic's Inc. Unsecured Creditor Committee**  
**FTI Consulting, Inc. Detailed Time Statement**  
**For the Period May 18, 2006 Through September 19, 2006**

| <i>Rec #</i>                                   | <i>Professional</i> | <i>Date</i> | <i>Hours<br/>Billed</i> | <i>Description</i>  |
|--|---------------------|-------------|-------------------------|---|
| <b><u>Planning, Supervision and Review</u></b> |                     |             |                         |   |
| 3  | Eisenband, Michael  | 05/18/2006  | 0.5                     | Review and discuss FTI workplan.  |
| 7  | Star, Samuel        | 05/18/2006  | 0.4                     | Review and discuss FTI workplan.  |
| 6  | Star, Samuel        | 05/18/2006  | 0.5                     | Review and discuss workplan and next steps.   |
| 20   | Star, Samuel        | 05/19/2006  | 0.1                     | Review and discuss case administration.   |
| 19   | Star, Samuel        | 05/19/2006  | 0.6                     | Update work plan.   |
| 18   | Star, Samuel        | 05/19/2006  | 0.9                     | Review and discuss workplan and next steps.   |
| 33   | Star, Samuel        | 05/21/2006  | 0.3                     | Prepare for and cal with D. Neier (WS) re: case status.   |
| 34   | Star, Samuel        | 05/21/2006  | 0.3                     | Review and discuss workplan.  |
| 57   | Orr, Jon            | 05/22/2006  | 1.3                     | Review and discuss case issues.   |
| 63   | Star, Samuel        | 05/22/2006  | 0.7                     | Draft e-mail to Committee counsel re: discussion with Debtors re: information request, sales process and DIP financing. |
| 76   | Davis, Jordan       | 05/23/2006  | 0.9                     | Review and discuss initial work plan  |
| 78   | Hinkelman, Andrew   | 05/23/2006  | 0.9                     | Review and discuss case agenda  |
| 95   | Star, Samuel        | 05/23/2006  | 0.5                     | Review and discuss initial work plan  |
| 134  | Davis, Jordan       | 05/25/2006  | 1.5                     | Participated in call to discuss initial work plan   |
| 139  | Hinkelman, Andrew   | 05/25/2006  | 0.8                     | Review and discuss case agenda  |
| 145  | McGrath, Tamara     | 05/25/2006  | 0.8                     | Review and discuss engagement strategy and new information.   |
| 155  | Star, Samuel        | 05/25/2006  | 1.2                     | Draft agenda for Committee meeting.   |
| 173  | Davis, Jordan       | 05/26/2006  | 1.8                     | Review and discuss workplan   |
| 177  | Hinkelman, Andrew   | 05/26/2006  | 0.6                     | Review and discuss case agenda  |
| 182  | McGrath, Tamara     | 05/26/2006  | 0.8                     | Review and discuss current information and assigned tasks.  |
| 190  | Star, Samuel        | 05/26/2006  | 0.8                     | Review and discuss case status.   |
| 301  | Hinkelman, Andrew   | 06/02/2006  | 0.6                     | Review and discuss case agenda  |
| 306  | Orr, Jon            | 06/02/2006  | 1.1                     | Review and discuss case status.   |
| 307  | Star, Samuel        | 06/02/2006  | 0.6                     | Review and discuss case status.   |
| 340  | Orr, Jon            | 06/06/2006  | 1.3                     | Prepare for and participate in internal FTI planning call.  |
| 351  | Eisenband, Michael  | 06/07/2006  | 1.0                     | Review case issues.   |
| 373  | Hinkelman, Andrew   | 06/08/2006  | 0.4                     | Case administration.  |
| 410  | Hinkelman, Andrew   | 06/11/2006  | 0.3                     | General case management   |
| 443  | Hinkelman, Andrew   | 06/14/2006  | 0.9                     | General case management   |
| 455  | Hinkelman, Andrew   | 06/15/2006  | 2.0                     | Review and discuss case status.   |
| 476  | Eisenband, Michael  | 06/16/2006  | 1.0                     | Review case status.   |
| 525  | Dasari, Bindu       | 06/20/2006  | 0.8                     | Review and discuss case status.   |

**Silicon Graphic's Inc. Unsecured Creditor Committee**  
**FTI Consulting, Inc. Detailed Time Statement**  
**For the Period May 18, 2006 Through September 19, 2006**

| <i>Rec #</i>                                   | <i>Professional</i> | <i>Date</i> | <i>Hours<br/>Billed</i> | <i>Description</i>   |
|--|---------------------|-------------|-------------------------|--|
| <b><u>Planning, Supervision and Review</u></b> |                     |             |                         |  |
| 540  | Dasari, Bindu       | 06/21/2006  | 0.3                     | Discussion with team on settlement and next steps.   |
| 551  | Star, Samuel        | 06/21/2006  | 0.7                     | Case administration.   |
| 550  | Star, Samuel        | 06/21/2006  | 0.5                     | Update work plan.  |
| 563  | McGrath, Tamara     | 06/26/2006  | 0.4                     | Conference call A. Hinkelman (FTI), S. Star (FTI), and J. Orr (FTI) regarding status and go forward tasks.           |
| 564  | Orr, Jon            | 06/26/2006  | 0.8                     | Develop plan for work on SGI post-settlement.  |
| 565  | Star, Samuel        | 06/26/2006  | 0.4                     | Conference call with team re: work plan.   |
| 569  | Star, Samuel        | 06/27/2006  | 0.1                     | Case administration.   |
| 582  | Star, Samuel        | 07/21/2006  | 0.2                     | Telephone call with A. Hinkelman re: work plan.  |
| 979  | Star, Samuel        | 08/03/2006  | 0.2                     | Update case workplan.  |
| 947  | Hinkelman, Andrew   | 08/10/2006  | 0.7                     | Review Committee report.   |
| 986  | Star, Samuel        | 08/10/2006  | 0.2                     | Update work plan.  |
| 949  | Hinkelman, Andrew   | 08/15/2006  | 0.9                     | Update case workplan.  |
| 950  | Hinkelman, Andrew   | 08/28/2006  | 0.6                     | Status update and case management.   |
| 951  | Hinkelman, Andrew   | 08/29/2006  | 1.0                     | Status update and case management.   |
| 971  | McGrath, Tamara     | 08/31/2006  | 0.6                     | Phone call with S. Star (FTI) regarding status report to Committee.  |
| 972  | McGrath, Tamara     | 08/31/2006  | 0.4                     | Phone call with A. Hinkelman (FTI) and S. Star (FTI) regarding plan progress and preparation of report to Committee. |
| 995  | Star, Samuel        | 08/31/2006  | 0.7                     | Conference call with team re: case status.   |
| 1110   | Eisenband, Michael  | 09/06/2006  | 1.0                     | Review case status.  |
| 1140   | Star, Samuel        | 09/06/2006  | 0.4                     | Conference call with A. Hinkelman and T. McGrath re: work plan.  |
| 1146   | Star, Samuel        | 09/07/2006  | 0.3                     | Case administration.   |
| 1111   | Eisenband, Michael  | 09/13/2006  | 1.0                     | Review case status.  |
| 1113   | Eisenband, Michael  | 09/15/2006  | 1.0                     | Review case status.  |
| <b>Total For Activity</b>                      |                     |             | <b>38.6</b>             |  |

**Preparation & Review of Information Requests**

|     |                    |            |     |  |
|-----|--------------------|------------|-----|--|
| 21  | Star, Samuel       | 05/19/2006 | 1.9 | Prepare information request list.  |
| 42  | Eisenband, Michael | 05/22/2006 | 0.5 | Review information request list.   |
| 58  | Orr, Jon           | 05/22/2006 | 1.0 | Prepare information request list.  |
| 124 | Star, Samuel       | 05/24/2006 | 0.2 | Draft communication to Committee re: information flow.   |
| 178 | Hinkelman, Andrew  | 05/26/2006 | 1.2 | Prepare for and call with WS re: status of data request list and access to electronic data room. |
| 191 | Star, Samuel       | 05/26/2006 | 0.2 | Prepare for and call with WS re: information flow and deposition schedule.                       |



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|--|---------------------|-------------|-------------------------|--|
| <b><u>Preparation &amp; Review of Information Requests</u></b> |                     |             |                         |  |
| 202  | Star, Samuel        | 05/28/2006  | 0.3                     | Review confidentiality agreement.  |
| 218  | McGrath, Tamara     | 05/30/2006  | 0.5                     | Update information request with status of documents received or partial responses.     |
| 456  | Hinkelman, Andrew   | 06/15/2006  | 1.3                     | Prepare for document request by WG&M.  |
| 481  | McGrath, Tamara     | 06/16/2006  | 1.5                     | Update information request for documents received.                                     |
| 486  | Orr, Jon            | 06/16/2006  | 0.6                     | Review debtors response to requests list and update request list.                      |
| 583  | Star, Samuel        | 07/13/2006  | 0.2                     | Telephone call with J. Orr re: information flow.                                       |
| <b>Total For Activity</b>                                      |                     |             | <b>9.4</b>              |  |
| <b><u>Review Newly Received Documents</u></b>                  |                     |             |                         |  |
| 1  | Barach, Jonathan    | 05/18/2006  | 2.0                     | Review pleadings for case background   |
| 11   | Davis, Jordan       | 05/19/2006  | 1.4                     | Reviewed and summarized 1st day motions.   |
| 15   | McGrath, Tamara     | 05/19/2006  | 0.7                     | Review documents received from D. Neier (WS).  |
| 23   | Star, Samuel        | 05/19/2006  | 0.5                     | Review various documents received from counsel.  |
| 22   | Star, Samuel        | 05/19/2006  | 0.4                     | Review and discuss first day motions.  |
| 31   | Orr, Jon            | 05/21/2006  | 3.7                     | Review first day orders and prepare comments on key issues.                            |
| 35   | Star, Samuel        | 05/21/2006  | 0.8                     | Review miscellaneous correspondence from WS.   |
| 59   | Orr, Jon            | 05/22/2006  | 0.8                     | Review first day orders.   |
| 64   | Star, Samuel        | 05/22/2006  | 0.7                     | Review and discuss first day motions.  |
| 85   | McGrath, Tamara     | 05/23/2006  | 0.5                     | Review documents received from D. Neier (WS) re: relevant issues and follow up.        |
| 96   | Star, Samuel        | 05/23/2006  | 0.5                     | Review miscellaneous correspondence from counsel.                                      |
| 116  | McGrath, Tamara     | 05/24/2006  | 0.6                     | Initial review of documents provided in response to information request.               |
| 169  | Dasari, Bindu       | 05/26/2006  | 0.5                     | Review Affidavit, pitch and latest filings.  |
| 198  | McGrath, Tamara     | 05/27/2006  | 0.5                     | Review Notice of Restructuring filed 5/9/06.   |
| 232  | Star, Samuel        | 05/30/2006  | 0.6                     | Review amended orders to various first day motions.                                    |
| 254  | McGrath, Tamara     | 05/31/2006  | 0.4                     | Review newly received documents.   |
| 280  | Davis, Jordan       | 06/01/2006  | 1.4                     | Review and summarize documents obtained from the data site                             |
| 287  | McGrath, Tamara     | 06/01/2006  | 0.9                     | Obtain access to electronic data room and perform initial review of indexed documents. |
| 292  | Star, Samuel        | 06/01/2006  | 0.2                     | Review miscellaneous correspondence from counsel.                                      |
| 299  | Davis, Jordan       | 06/02/2006  | 1.8                     | Review and summarize information from the data site                                    |
| 304  | McGrath, Tamara     | 06/02/2006  | 0.6                     | Review documents in electronic data room.  |
| 311  | Barach, Jonathan    | 06/05/2006  | 3.1                     | Retrieved documents from data site.  |

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|---|---------------------|-------------|-------------------------|---|
| <b><u>Review Newly Received Documents</u></b> |                     |             |                         |   |
| 313   | Davis, Jordan       | 06/05/2006  | 3.4                     | Review and analyze new documents received from Debtors.                                     |
| 319   | McGrath, Tamara     | 06/05/2006  | 0.5                     | Review WG&M document production index and identify documents for review.                    |
| 320   | McGrath, Tamara     | 06/05/2006  | 1.9                     | Review WG&M document production database.   |
| 321   | McGrath, Tamara     | 06/05/2006  | 0.3                     | Review Beowulf APA.   |
| 335   | McGrath, Tamara     | 06/06/2006  | 1.4                     | Review documents produced.  |
| 344   | Star, Samuel        | 06/06/2006  | 1.4                     | Review various data room documents.   |
| 345   | Star, Samuel        | 06/06/2006  | 0.3                     | Review data room index.   |
| 352   | Hinkelman, Andrew   | 06/07/2006  | 0.8                     | Review and analysis of historical presentation presented to the Ad Hoc Bondholder committee |
| 411   | Hinkelman, Andrew   | 06/11/2006  | 1.2                     | Review and analysis of management presentations   |
| 413   | Star, Samuel        | 06/11/2006  | 0.5                     | Review HLHZ discovery.  |
| 449   | Star, Samuel        | 06/14/2006  | 0.3                     | Review miscellaneous correspondence from counsel.   |
| 478   | Hinkelman, Andrew   | 06/16/2006  | 1.0                     | Review cash management motion with WS.  |
| 978   | Rosen, Adam         | 08/08/2006  | 0.4                     | Review of recently filed court filed motions.   |
| <b>Total For Activity</b>                     |                     |             | <b>36.0</b>             |   |

**Valuation**

|     |                  |            |     |   |
|-----|------------------|------------|-----|---|
| 16  | McGrath, Tamara  | 05/19/2006 | 0.4 | Research and review of Alias sale.  |
| 24  | Star, Samuel     | 05/19/2006 | 0.7 | Prepare for and call with valuation team re: project.   |
| 27  | Tomasevic, Nenad | 05/19/2006 | 1.5 | Research and review sale of business unit.  |
| 36  | Star, Samuel     | 05/21/2006 | 0.1 | Review summary of asset sales.  |
| 48  | Korn, Gary       | 05/22/2006 | 2.0 | Perform comparable company analysis.  |
| 73  | Braun, Richard   | 05/23/2006 | 2.5 | Analysis and review of comparable companies.  |
| 84  | Korn, Gary       | 05/23/2006 | 4.0 | Review Guideline Publicly Traded Company Analysis   |
| 97  | Star, Samuel     | 05/23/2006 | 0.8 | Develop framework for performing valuation.   |
| 105 | Braun, Richard   | 05/24/2006 | 3.5 | Review and discuss valuation analysis.  |
| 106 | Davis, Jordan    | 05/24/2006 | 1.3 | Prepare valuation analysis based on market multiples  |
| 115 | Korn, Gary       | 05/24/2006 | 4.0 | Prepare guideline publicly traded company LTM and forward multiple analysis   |
| 117 | McGrath, Tamara  | 05/24/2006 | 0.5 | Review relationship of foreign subsidiaries with parent and potential value available to general unsecured creditors. |
| 125 | Star, Samuel     | 05/24/2006 | 0.6 | Review and discuss valuation analysis.  |
| 126 | Star, Samuel     | 05/24/2006 | 0.4 | Develop valuation analysis.   |
| 135 | Davis, Jordan    | 05/25/2006 | 2.0 | Prepare valuation analysis based on market multiples  |

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|---------------------------|---------------------|-------------|-------------------------|---|
| <b><u>Valuation</u></b>   |                     |             |                         |   |
| 138                       | Garber, Steven      | 05/25/2006  | 2.0                     | Review court motions and valuation analyses   |
| 144                       | Korn, Gary          | 05/25/2006  | 1.0                     | Review guideline publicly traded company method summary   |
| 213                       | Garber, Steven      | 05/30/2006  | 6.0                     | Document review and valuation due diligence   |
| 219                       | McGrath, Tamara     | 05/30/2006  | 0.3                     | Review valuation issues and prepare for presentation to Committee.  |
| 298                       | Braun, Richard      | 06/02/2006  | 1.0                     | Review and discuss potential buyers.  |
| 300                       | Garber, Steven      | 06/02/2006  | 3.0                     | Perform valuation due diligence.  |
| 308                       | Star, Samuel        | 06/02/2006  | 1.2                     | Review and discuss valuation analysis, DIP analysis, asset analysis, etc.   |
| 312                       | Braun, Richard      | 06/05/2006  | 1.0                     | Review and discussion of valuation analysis.  |
| 315                       | Garber, Steven      | 06/05/2006  | 4.0                     | Review and discuss unit level valuation   |
| 346                       | Star, Samuel        | 06/06/2006  | 1.4                     | Review and discuss valuation analysis, DIP objection, cash budget, etc.   |
| 347                       | Star, Samuel        | 06/06/2006  | 0.5                     | Review and discuss foreign entity value drivers.  |
| 350                       | Dasari, Bindu       | 06/07/2006  | 3.0                     | Prepare summary analysis of income statement financial data in preparation for Valuation.                                   |
| 367                       | Dasari, Bindu       | 06/08/2006  | 0.7                     | Update consolidated financial analysis for valuation.   |
| 372                       | Garber, Steven      | 06/08/2006  | 6.0                     | Review entity level and financial reporting level valuation.  |
| 384                       | Dandekar, Manoj     | 06/09/2006  | 3.1                     | Read IP Innovations Report for SGI, dated 2/18/05, analyze model, develop alternate model and discuss with S. Garber (FTI). |
| 393                       | Garber, Steven      | 06/09/2006  | 4.0                     | Review patent and trademark valuation - with Manoj Dandekar (FTI) -- and exhibits to summarize valuation-related analyses   |
| 394                       | Hinkelman, Andrew   | 06/09/2006  | 0.3                     | Review and analyze draft of enterprise and asset based valuation.   |
| 423                       | Garber, Steven      | 06/12/2006  | 1.0                     | Review and discuss valuation issues.  |
| 427                       | Dasari, Bindu       | 06/13/2006  | 0.4                     | Review and discuss research and pricing on SGI bond trading values.   |
| 431                       | Garber, Steven      | 06/13/2006  | 1.0                     | Review summary of asset values  |
| 436                       | Star, Samuel        | 06/13/2006  | 0.6                     | Develop valuation analysis.   |
| 441                       | Dasari, Bindu       | 06/14/2006  | 1.8                     | Review stock and senior notes pricing analysis.   |
| 473                       | Dasari, Bindu       | 06/16/2006  | 0.8                     | Review and discuss black scholes model and volatility of warrants for related valuation.                                    |
| 472                       | Dasari, Bindu       | 06/16/2006  | 3.0                     | Review valuation of warrants to analyze value consideration to unsecured and run sensitivities on numerous variables.       |
| 477                       | Garber, Steven      | 06/16/2006  | 2.0                     | Review warrant valuation and other valuation issues   |
| 507                       | Dasari, Bindu       | 06/19/2006  | 3.5                     | Review warrant valuation analysis for Cray using different scenarios.   |
| 552                       | Star, Samuel        | 06/21/2006  | 0.6                     | Review and discussion re: valuation issues and warrants.  |
| 566                       | Dasari, Bindu       | 06/27/2006  | 0.5                     | Team discussion of warrant valuation.   |
| <b>Total For Activity</b> |                     |             | <b>78.0</b>             |   |

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|---|---------------------|-------------|-------------------------|---|
| <b><u>Analyze Potential Avoidance Actions</u></b> |                     |             |                         |   |
| 580   | Yang, Danhua        | 06/29/2006  | 1.0                     | Analyze payment to vendors greater than over \$250,000  |
| 991   | Star, Samuel        | 08/11/2006  | 0.3                     | Review insider and potential preference payments.   |
| 1121  | McGrath, Tamara     | 09/05/2006  | 0.3                     | Phone call with J. Mesterharm (APLLP), J. Tang (APLLP) and A. Hinkelman (FTI) regarding potential preference list.  |
| 1128  | McGrath, Tamara     | 09/12/2006  | 0.5                     | Prepare email to Committee regarding claims analysis and potential preferences.   |
| 1130  | McGrath, Tamara     | 09/13/2006  | 0.6                     | Draft update to Committee regarding preference analysis.  |
| 1132  | McGrath, Tamara     | 09/14/2006  | 0.5                     | Prepare summary of preference analysis in preparation for Committee call.   |
| <b>Total For Activity</b>                         |                     |             | <b>3.2</b>              |   |
| <b><u>Analyze Current Operating Results</u></b>   |                     |             |                         |   |
| 29  | Yozzo, John         | 05/19/2006  | 0.5                     | Research and review of analysts reports.  |
| 98  | Star, Samuel        | 05/23/2006  | 0.5                     | Review industry articles/analyst report.  |
| 136   | Davis, Jordan       | 05/25/2006  | 3.5                     | Research and prepare organizational chart for Committee report.   |
| 146   | McGrath, Tamara     | 05/25/2006  | 0.5                     | Analyze historical balance sheet and income statement trends.   |
| 156   | Star, Samuel        | 05/25/2006  | 0.5                     | Review analyst reports.   |
| 157   | Star, Samuel        | 05/25/2006  | 0.2                     | Review organization chart.  |
| 181   | Hofstad, Ivo        | 05/26/2006  | 2.0                     | Prepare quarterly income statement schedule with restated historical financials, for A. Hinkelman (FTI).  |
| 183   | McGrath, Tamara     | 05/26/2006  | 0.7                     | Analyze historical income statement and balance sheet.  |
| 197   | Yozzo, John         | 05/26/2006  | 2.5                     | Prepare quarterly historical financial statements (with all line-item detail) for SGI going back three years. Create common size income statements, calculate margins and growth rates, and graph these various P&L -related ratios covering this period. |
| 203   | Star, Samuel        | 05/28/2006  | 0.4                     | Review analyst reports.   |
| 220   | McGrath, Tamara     | 05/30/2006  | 0.2                     | Review and discuss historical income trends and impact on current value.  |
| 239   | Appell, Wesley      | 05/31/2006  | 0.8                     | Review 10-K filings for discussion of revenue and cost trends.  |
| 584   | Star, Samuel        | 07/11/2006  | 0.8                     | Analyze cash flow results, business plan and projected sources/uses and liquidation analysis contained in disclosure statement.   |
| 585   | Star, Samuel        | 07/14/2006  | 1.2                     | Review cash activity and draft flash report.  |
| 586   | Hinkelman, Andrew   | 07/17/2006  | 1.6                     | Review and analysis of week flash report  |
| 587   | McGrath, Tamara     | 07/17/2006  | 0.7                     | Prepare operations update to Committee.   |
| 588   | McGrath, Tamara     | 07/17/2006  | 0.7                     | Review Monthly operating report for May and incorporate into report to Committee.   |
| 589   | McGrath, Tamara     | 07/31/2006  | 0.3                     | Review reporting requirements and request variance activity for July from Debtors.  |

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|---|---------------------|-------------|-------------------------|--|
| <b><u>Analyze Current Operating Results</u></b>           |                     |             |                         |  |
| 943   | Hinkelman, Andrew   | 08/02/2006  | 1.4                     | Status update call with Debtors' Financial Advisor to review and discuss current operating results.    |
| 944   | Hinkelman, Andrew   | 08/03/2006  | 1.6                     | Review and analysis of weekly flash report.  |
| 956   | McGrath, Tamara     | 08/03/2006  | 0.9                     | Prepare for and call with C. Hanson (SGI) regarding June operating results.                            |
| 981   | Star, Samuel        | 08/08/2006  | 0.8                     | Review current operating results and cash flows.   |
| 945   | Hinkelman, Andrew   | 08/09/2006  | 0.6                     | Review and analysis of weekly flash report.  |
| 982   | Star, Samuel        | 08/09/2006  | 0.7                     | Conference call with A. Hinkelman (FTI) and T. McGrath (FTI) re: project status and operating results. |
| 987   | Star, Samuel        | 08/10/2006  | 0.2                     | Review operations analysis.  |
| 994   | Star, Samuel        | 08/17/2006  | 0.2                     | Review industry articles.  |
| 952   | Hinkelman, Andrew   | 08/30/2006  | 1.1                     | Review and analysis of weekly operating results.   |
| 1127  | McGrath, Tamara     | 09/07/2006  | 0.2                     | Analyze revenue report compared to budget and historical results.                                      |
| 1112  | Eisenband, Michael  | 09/14/2006  | 1.0                     | Review financing summary.  |
| <b>Total For Activity</b>                                 |                     |             | <b>26.3</b>             |  |
| <b><u>Analyze Tax Issues</u></b>                          |                     |             |                         |  |
| 83  | Joffe, Steven       | 05/23/2006  | 0.5                     | Review of stock trading motion   |
| 571   | Joffe, Steven       | 06/28/2006  | 2.8                     | Review of plan/disclosure statement; discussion with S. Star (FTI) regarding plan and tax issues.      |
| 573   | Star, Samuel        | 06/28/2006  | 0.6                     | Discussions with S. Joffe (FTI) re: NOL issues.  |
| 590   | Joffe, Steven       | 07/05/2006  | 0.5                     | Review of tax disclosure document  |
| <b>Total For Activity</b>                                 |                     |             | <b>4.4</b>              |  |
| <b><u>Court Hearings - Preparation and Attendance</u></b> |                     |             |                         |  |
| 322   | McGrath, Tamara     | 06/05/2006  | 0.2                     | Prepare questions for depositions.   |
| 348   | Star, Samuel        | 06/06/2006  | 0.6                     | Review deposition question outline.  |
| 349   | Star, Samuel        | 06/06/2006  | 0.7                     | Call with WS re: deposition outline.   |
| 398   | Orr, Jon            | 06/09/2006  | 6.5                     | Attend deposition of K. Lanterman.   |
| 432   | Hinkelman, Andrew   | 06/13/2006  | 6.0                     | Attend AP deposition.  |
| 434   | Orr, Jon            | 06/13/2006  | 7.0                     | Prepare for and attend deposition of Kevin Katari.   |
| 482   | McGrath, Tamara     | 06/16/2006  | 1.0                     | Prepare exhibits to support S. Star (FTI) deposition.  |
| 483   | McGrath, Tamara     | 06/16/2006  | 1.4                     | Phone call with S. Star (FTI) and J. Orr (FTI) regarding exhibits needed to support deposition.        |
| 487   | Orr, Jon            | 06/16/2006  | 1.4                     | Review and prepare exhibits to support S. Star (FTI) deposition.                                       |
| 490   | Star, Samuel        | 06/16/2006  | 1.2                     | Prepare for deposition/testimony.  |

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|---|---------------------|-------------|-------------------------|---|
| <b><u>Court Hearings - Preparation and Attendance</u></b>             |                     |             |                         |   |
| 491   | Star, Samuel        | 06/16/2006  | 1.1                     | Produce documents for deposition.   |
| 500   | Hinkelman, Andrew   | 06/18/2006  | 2.2                     | Prepare for Alix's deposition.  |
| 503   | Orr, Jon            | 06/18/2006  | 0.8                     | Prepare and send e-mail to WS on potential cross examination questions for Debtors.                   |
| 505   | Star, Samuel        | 06/18/2006  | 8.0                     | Review various documents in preparation for deposition/testimony.                                     |
| 510   | Hinkelman, Andrew   | 06/19/2006  | 1.8                     | Review and analysis of Exhibits for Starr potential testimony;  |
| 514   | McGrath, Tamara     | 06/19/2006  | 1.1                     | Revise exhibits to support testimony of S. Star (FTI).  |
| 521   | Star, Samuel        | 06/19/2006  | 3.4                     | Attend deposition.  |
| 520   | Star, Samuel        | 06/19/2006  | 4.8                     | Prepare for deposition/testimony.   |
| 529   | Hinkelman, Andrew   | 06/20/2006  | 1.1                     | Review and analysis of draft exhibits for S. Star (FTI) potential testimony.                          |
| 530   | Hinkelman, Andrew   | 06/20/2006  | 0.7                     | Review and discuss draft exhibits.  |
| 537   | Star, Samuel        | 06/20/2006  | 1.5                     | Prepare for testimony.  |
| <b>Total For Activity</b>   |                     |             | <b>52.5</b>             |   |
| <b><u>Analyze Return to Vendor Program &amp; Critical Vendors</u></b> |                     |             |                         |   |
| 43  | Hinkelman, Andrew   | 05/22/2006  | 0.8                     | Prepare for and call with WS re: foreign vendor payments and cash management motion.                  |
| 109   | Hinkelman, Andrew   | 05/24/2006  | 0.8                     | Prepare for and call with WS re: foreign vendor payments.   |
| 511   | Hinkelman, Andrew   | 06/19/2006  | 0.8                     | Review and analysis of post-petition payments made to foreign vendors.                                |
| <b>Total For Activity</b>   |                     |             | <b>2.4</b>              |   |
| <b><u>Analyze Liabilities Subject to Compromise</u></b>               |                     |             |                         |   |
| 28  | Tomasevic, Nenad    | 05/19/2006  | 1.0                     | Research and review of indentured bonds.  |
| 158   | Star, Samuel        | 05/25/2006  | 0.4                     | Review and discuss capital structure.   |
| 204   | Orr, Jon            | 05/29/2006  | 1.4                     | Summarize outstanding claims and prepare analysis for presentation to Committee.                      |
| 240   | Appell, Wesley      | 05/31/2006  | 0.2                     | Review Schedule F to the Debtors' SOALs   |
| 396   | Hinkelman, Andrew   | 06/09/2006  | 0.8                     | Call with WS, WG&M and Debtors' re: status of DRAM litigation   |
| 484   | McGrath, Tamara     | 06/16/2006  | 0.2                     | Prepare email to J. Mesterharm (AP) regarding claim values and officer loans forgiven.                |
| 502   | McGrath, Tamara     | 06/18/2006  | 0.9                     | Analyze claims schedule forwarded by J. Mesterharm (AP).  |
| 515   | McGrath, Tamara     | 06/19/2006  | 0.5                     | Review variances between 6/13 and 6/19 claim schedules.   |
| 548   | Orr, Jon            | 06/21/2006  | 0.7                     | Review Debtors' Schedule F and compare to separate Debtor prepared analysis of claims.                |
| 577   | McGrath, Tamara     | 06/29/2006  | 1.2                     | Reconcile schedules of liabilities filed with the court to various schedules provided by the Debtors. |

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|---|---------------------|-------------|-------------------------|---|
| <b><u>Analyze Liabilities Subject to Compromise</u></b> |                     |             |                         |   |
| 591   | McGrath, Tamara     | 07/25/2006  | 1.7                     | Review LG Electronic's claim and search for disclosure by Debtors.  |
| 593   | Hinkelman, Andrew   | 07/26/2006  | 1.1                     | Review and analysis of statements and schedules re: LG Litigation   |
| 592   | Hinkelman, Andrew   | 07/26/2006  | 1.2                     | Conference call with counsel re: disclosure of statements and LG litigation   |
| 594   | Hinkelman, Andrew   | 07/26/2006  | 1.3                     | Review and analysis of DIP motion regarding LG patent infringement litigation   |
| 962   | McGrath, Tamara     | 08/10/2006  | 0.4                     | Review status of claims information from BSI.   |
| 988   | Star, Samuel        | 08/10/2006  | 0.1                     | Discussions with T. McGrath (FTI) re: claims reconciliation process.  |
| 964   | McGrath, Tamara     | 08/11/2006  | 0.6                     | Review claim amounts listed on the docket compared to scheduled amounts.  |
| 969   | McGrath, Tamara     | 08/29/2006  | 0.8                     | Review motion to reject executory contracts and potential impact on claims pool.  |
| 973   | McGrath, Tamara     | 08/31/2006  | 0.2                     | Review memo from W&S regarding LG motion and impact on claims.  |
| 1120  | McGrath, Tamara     | 09/01/2006  | 0.3                     | Review correspondences regarding proposals to deal with potential LG claim and impact on Plan and recovery.   |
| 1137  | Star, Samuel        | 09/05/2006  | 0.4                     | Prepare for conference call regarding claims.   |
| 1123  | McGrath, Tamara     | 09/06/2006  | 0.2                     | Discuss follow up work required regarding the claims reconciliation and preferences with S. Star (FTI) and A. Hinkelman (FTI).  |
| 1122  | McGrath, Tamara     | 09/06/2006  | 0.2                     | Review claim reconciliation analysis provided by Debtors for discussion on conference call.   |
| 1118  | Hinkelman, Andrew   | 09/07/2006  | 1.0                     | Review and analysis of claims analysis prepared by Alix partners  |
| 1147  | Star, Samuel        | 09/07/2006  | 0.2                     | Review memo to counsel re: LG situation.  |
| 1129  | McGrath, Tamara     | 09/12/2006  | 0.6                     | Phone call with J. Mesterharm (APLLP), J. Tang (APLLP), M. Monger (APLLP), and A. Hinkelman (FTI) regarding claims analysis, status of preference analysis and impact on claims pool. |
| 1151  | Star, Samuel        | 09/12/2006  | 0.3                     | Conference call with team re: claims analysis.  |
| 1152  | Star, Samuel        | 09/13/2006  | 0.3                     | Review claims levels.   |
| 1119  | Hinkelman, Andrew   | 09/15/2006  | 1.9                     | Review and analysis of claims pool and cure amounts.  |
| 1157  | Star, Samuel        | 09/15/2006  | 0.2                     | Review joint defense agreement re: LGE litigation.  |
| 1159  | Star, Samuel        | 09/18/2006  | 0.3                     | Telephone call with A. Hinkelman (FTI) re: claims update.   |
| <b>Total For Activity</b>                               |                     |             | <b>20.6</b>             |   |

**Prep/Participate in Meetings/Conf Calls w/Debtor Reps and Co Personnel**

|     |                    |            |     |  |
|-----|--------------------|------------|-----|--|
| 60  | Orr, Jon           | 05/22/2006 | 2.5 | Prepare for and call with AP re: case issues and information requests.   |
| 65  | Star, Samuel       | 05/22/2006 | 2.5 | Prepare for and call with AP re: information requests, DIP financing and sales process.  |
| 282 | Eisenband, Michael | 06/01/2006 | 2.0 | Prepare for and attend meeting with Debtors.   |
| 285 | Hinkelman, Andrew  | 06/01/2006 | 2.4 | Prepare for and meet with Committee and Debtors re: operating performance, collateral package, M&A process, exit strategy, deposition strategy, etc. |



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|--|---------------------|-------------|-------------------------|---|
| <b><u>Prep/Participate in Meetings/Conf Calls w/Debtor Reps and Co Personnel</u></b> |                     |             |                         |   |
| 284  | Hinkelman, Andrew   | 06/01/2006  | 0.8                     | Prepare for and call with BS re: access to electronic data room.  |
| 288  | McGrath, Tamara     | 06/01/2006  | 3.3                     | Prepare for and participate telephonically in meeting with the Debtors.   |
| 290  | Orr, Jon            | 06/01/2006  | 3.7                     | Prepare for and meet with Committee and Debtors re: operating performance, collateral package, M&A process, exit strategy, deposition strategy, etc.              |
| 302  | Hinkelman, Andrew   | 06/02/2006  | 1.2                     | Conference call with Company CFO and Debtor's Financial Advisor regarding cash history, updated cash flows, and cash management system;                           |
| 316  | Hinkelman, Andrew   | 06/05/2006  | 1.2                     | Prepare for and call with Debtors' management, WG&M, and AP re: cash management, operations, and exit strategy  |
| 330  | Hinkelman, Andrew   | 06/06/2006  | 0.5                     | Review and discuss encumbered and unencumbered assets and collateral analysis   |
| 331  | Hinkelman, Andrew   | 06/06/2006  | 0.8                     | Telephone conference with Debtors' management re: foreign cash management and minimum required cash balances  |
| 595  | Star, Samuel        | 07/13/2006  | 0.2                     | Telephone call with A. Sammett re: case status.   |
| 946  | Hinkelman, Andrew   | 08/09/2006  | 0.9                     | Telephone conference with Debtors and Debtors' Financial Advisor regarding case status and exit financing.  |
| 974  | McGrath, Tamara     | 08/31/2006  | 0.7                     | Prepare for and call with J. Mesterharm (APLLP), C. Hanson (SGI), & A. Hinkelman (FTI) to discuss plan progress, exit financing, cash flows, and claims analysis. |
| 1117   | Hinkelman, Andrew   | 09/06/2006  | 0.8                     | Conference call with Alix re: preference pool   |
| 1116   | Hinkelman, Andrew   | 09/06/2006  | 2.1                     | Conference call with Alix and Debtors' counsel re: claims analysis  |
| 1125   | McGrath, Tamara     | 09/06/2006  | 1.0                     | Participate in call with Debtors to discuss preferences, claims reconciliation, LG litigation and Plan issues.  |
| 1124   | McGrath, Tamara     | 09/06/2006  | 0.3                     | Prepare for and participate in call with counsel to prepare for Debtor call regarding preferences, claims and Plan issues.  |
| <b>Total For Activity</b>  |                     |             | <b>26.9</b>             |   |

**Prep/Participate in Creditor Committee Meetings and Conf Calls**

|    |                    |            |     |   |
|----|--------------------|------------|-----|---|
| 4  | Eisenband, Michael | 05/18/2006 | 0.6 | Prepare for and meet with Committee re: work plan and next steps.           |
| 8  | Star, Samuel       | 05/18/2006 | 0.5 | Prepare for and meet with Committee re: work plan and next steps.           |
| 12 | Eisenband, Michael | 05/19/2006 | 1.2 | Telephone calls with committee members re: FTI work plan.                   |
| 13 | Hinkelman, Andrew  | 05/19/2006 | 1.2 | Telephone calls with committee members re: FTI work plan.                   |
| 32 | Orr, Jon           | 05/21/2006 | 1.6 | Prepare for and call with WS re: preliminary first day order comments.      |
| 44 | Hinkelman, Andrew  | 05/22/2006 | 2.2 | Prepare for and call with Committee re: case strategy;                      |
| 45 | Hinkelman, Andrew  | 05/22/2006 | 1.3 | Prepare for and call with Committee re first day motions and case timeline. |
| 49 | McGrath, Tamara    | 05/22/2006 | 0.5 | Prepare for and call with WS to prepare for Committee meeting.              |
| 50 | McGrath, Tamara    | 05/22/2006 | 1.3 | Prepare for and call with Committee re: initial observations and strategy.  |
| 61 | Orr, Jon           | 05/22/2006 | 0.6 | Prepare for and call with WS to prepare for Committee meeting.              |



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|--|---------------------|-------------|-------------------------|--|
| <b><u>Prep/Participate in Creditor Committee Meetings and Conf Calls</u></b> |                     |             |                         |  |
| 62   | Orr, Jon            | 05/22/2006  | 1.1                     | Prepare for and call with Committee re: initial observations and strategy.                       |
| 67   | Star, Samuel        | 05/22/2006  | 1.3                     | Prepare for and call with Committee re: first day motions, DIP financing, exit strategy.         |
| 66   | Star, Samuel        | 05/22/2006  | 0.5                     | Prepare for and call with WS to prepare for Committee meeting.                                   |
| 75   | Dasari, Bindu       | 05/23/2006  | 1.0                     | Review capital structure and outstanding liabilities.  |
| 107  | Davis, Jordan       | 05/24/2006  | 1.2                     | Review and discuss work plan for Committee meeting   |
| 123  | Orr, Jon            | 05/24/2006  | 0.4                     | Prepare for and participate in meeting to discuss presentation to unsecured creditors committee. |
| 154  | Orr, Jon            | 05/25/2006  | 0.7                     | Prepare for and participate in meeting to discuss presentation to unsecured creditors committee. |
| 174  | Davis, Jordan       | 05/26/2006  | 1.2                     | Prepare organizational chart for Committee meeting.  |
| 176  | Eisenband, Michael  | 05/26/2006  | 0.6                     | Review committee correspondence.   |
| 179  | Hinkelman, Andrew   | 05/26/2006  | 0.7                     | Review draft of Committee presentation.  |
| 184  | McGrath, Tamara     | 05/26/2006  | 2.1                     | Prepare initial report to Committee.   |
| 188  | Orr, Jon            | 05/26/2006  | 0.9                     | Prepare for and participate in meeting to discuss presentation to unsecured creditors committee. |
| 192  | Star, Samuel        | 05/26/2006  | 0.5                     | Review miscellaneous correspondence from WS.   |
| 199  | McGrath, Tamara     | 05/27/2006  | 0.7                     | Prepare report for presentation to Committee.  |
| 212  | Davis, Jordan       | 05/30/2006  | 3.3                     | Prepare draft of Committee report.   |
| 221  | McGrath, Tamara     | 05/30/2006  | 1.2                     | Prepare presentation for Committee meeting.  |
| 228  | Orr, Jon            | 05/30/2006  | 2.1                     | Review and revise presentation to Committee.   |
| 251  | Hinkelman, Andrew   | 05/31/2006  | 2.8                     | Review and revise Committee report.  |
| 256  | McGrath, Tamara     | 05/31/2006  | 0.8                     | Review and discuss presentation to Committee.  |
| 257  | McGrath, Tamara     | 05/31/2006  | 0.6                     | Prepare for and call with WS re: agenda for Committee meeting.                                   |
| 255  | McGrath, Tamara     | 05/31/2006  | 0.8                     | Review and discuss outline for Committee presentation.   |
| 263  | Orr, Jon            | 05/31/2006  | 0.8                     | Prepare for and call with WS re: case issues.  |
| 264  | Orr, Jon            | 05/31/2006  | 3.3                     | Review and revise presentation to Committee.   |
| 268  | Orr, Jon            | 05/31/2006  | 0.6                     | Review and discuss preliminary comments to presentation to Committee.                            |
| 270  | Star, Samuel        | 05/31/2006  | 2.8                     | Review and discuss Committee presentation.   |
| 269  | Star, Samuel        | 05/31/2006  | 1.9                     | Review and revise presentation to Committee.   |
| 271  | Star, Samuel        | 05/31/2006  | 0.6                     | Conference call with WS re: case status.   |
| 283  | Eisenband, Michael  | 06/01/2006  | 3.0                     | Prepare for and attend Committee meeting   |
| 286  | Hinkelman, Andrew   | 06/01/2006  | 2.8                     | Prepare for and call with Committee.   |
| 289  | McGrath, Tamara     | 06/01/2006  | 1.4                     | Prepare for and call with Committee re: strategy going forward and next steps.                   |

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|--|---------------------|-------------|-------------------------|--|
| <b><u>Prep/Participate in Creditor Committee Meetings and Conf Calls</u></b> |                     |             |                         |  |
| 291  | Orr, Jon            | 06/01/2006  | 1.1                     | Prepare for and participate in call with Committee.  |
| 293  | Star, Samuel        | 06/01/2006  | 0.4                     | Discussions with Committee and Debtor counsel re: information flow.  |
| 294  | Star, Samuel        | 06/01/2006  | 0.3                     | Telephone call with A. Samett (WS) re: agenda for meeting.   |
| 295  | Star, Samuel        | 06/01/2006  | 4.2                     | Prepare for and meet with Committee and Debtors re: operating performance, collateral package, M&A process, exit strategy, deposition strategy, etc. |
| 386  | Dasari, Bindu       | 06/09/2006  | 1.0                     | Prepare for and call with Committee re: case issues and recovery analysis.   |
| 385  | Dasari, Bindu       | 06/09/2006  | 0.4                     | Read and review previous Committee report and use as template for new.   |
| 405  | Hinkelman, Andrew   | 06/10/2006  | 1.2                     | Update presentation for Committee meeting  |
| 418  | Dasari, Bindu       | 06/12/2006  | 0.8                     | Prepare committee report.  |
| 428  | Dasari, Bindu       | 06/13/2006  | 1.5                     | Prepare for and call with Committee re: case issues.   |
| 430  | Eisenband, Michael  | 06/13/2006  | 0.5                     | Prepare for and call with Committee re: case issues.   |
| 437  | Star, Samuel        | 06/13/2006  | 1.1                     | Preparation for and participation in conference call with Committee re: DIP alternative, DIP objection and exit strategy.                            |
| 444  | Hinkelman, Andrew   | 06/14/2006  | 1.1                     | Prepare for and call with WS re: cash management motion  |
| 452  | Dasari, Bindu       | 06/15/2006  | 1.5                     | Meeting with WS to prepare and discuss prior to meeting with Debtor and Secured Bondholders.   |
| 474  | Dasari, Bindu       | 06/16/2006  | 1.5                     | Prepare for and call with Committee re: plan negotiations and next steps.  |
| 480  | Hinkelman, Andrew   | 06/16/2006  | 1.8                     | Prepare correspondence to WS re: case status.  |
| 479  | Hinkelman, Andrew   | 06/16/2006  | 2.0                     | Prepare for and call with Committee re: plan negotiations and next steps.  |
| 485  | McGrath, Tamara     | 06/16/2006  | 1.3                     | Prepare for and call with Committee re: plan negotiations and next steps.  |
| 488  | Orr, Jon            | 06/16/2006  | 1.1                     | Prepare for and call with Committee re: plan negotiations and next steps.  |
| 512  | Hinkelman, Andrew   | 06/19/2006  | 1.1                     | Prepare for and call with WS re: Debtor's responses to cash objection motion;<br>.   |
| 517  | Orr, Jon            | 06/19/2006  | 0.9                     | Discuss with Committee members estimates of their claims and review claims analysis.   |
| 518  | Orr, Jon            | 06/19/2006  | 1.1                     | Prepare for and participate in call with Committee on settlement.  |
| 531  | Hinkelman, Andrew   | 06/20/2006  | 1.1                     | Prepare for and call with Committee members and WS re: status update.  |
| 547  | McGrath, Tamara     | 06/21/2006  | 0.7                     | Participate in Committee Call regarding settlement proposal.   |
| 549  | Orr, Jon            | 06/21/2006  | 0.9                     | Prepare for and participate in Committee call on settlement.   |
| 553  | Star, Samuel        | 06/21/2006  | 1.4                     | Preparation for and participation in conference call with Committee re: POR settlements and related recovery analysis.                               |
| 570  | Star, Samuel        | 06/27/2006  | 0.3                     | Telephone call with D. Neier (WS) re: case status.   |
| 596  | Eisenband, Michael  | 07/11/2006  | 0.5                     | Telephone call with counsel re: case issues.   |
| 597  | Star, Samuel        | 07/24/2006  | 0.5                     | Conference call with Committee re: case status.  |
| 598  | Eisenband, Michael  | 07/28/2006  | 1.0                     | Telephone call with Committee member re: claims.   |

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|--|---------------------|-------------|-------------------------|---|
| <b><u>Prep/Participate in Creditor Committee Meetings and Conf Calls</u></b>           |                     |             |                         |   |
| 939  | Eisenband, Michael  | 08/03/2006  | 0.6                     | Prepare for and call with Committee member re: case issues.   |
| 941  | Eisenband, Michael  | 08/04/2006  | 0.5                     | Telephone call with W&S re: case issues.  |
| 977  | Orr, Jon            | 08/04/2006  | 0.9                     | Review and modify Committee report.   |
| 975  | McGrath, Tamara     | 08/31/2006  | 2.0                     | Prepare Committee report regarding Plan progress, cash flow update, and claims reconciliation process.                        |
| 996  | Star, Samuel        | 08/31/2006  | 1.2                     | Review status report to Committee and discuss with T. McGrath (FTI).  |
| 1138   | Star, Samuel        | 09/05/2006  | 0.5                     | Review various correspondence from counsel re: claims and exit financing.   |
| 1141   | Star, Samuel        | 09/06/2006  | 0.5                     | Conference call with Committee counsel re: plan supplement, preference analysis, claims estimates.                            |
| 1153   | Star, Samuel        | 09/13/2006  | 0.5                     | Prepare for 9/14/06 Committee call.   |
| 1133   | McGrath, Tamara     | 09/14/2006  | 1.1                     | Participate in Committee meeting regarding claims, preferences, exit financing, LG claim, and other Plan Confirmation issues. |
| 1155   | Star, Samuel        | 09/14/2006  | 0.9                     | Conference call with Committee re: confirmation issues, claims levels and exit financing.                                     |
| <b>Total For Activity</b>  |                     |             | <b>93.7</b>             |   |
| <b><u>Meetings with Other Parties</u></b>  |                     |             |                         |   |
| 599  | Star, Samuel        | 07/05/2006  | 0.3                     | Telephone call with claims purchaser re: case status.   |
| 942  | Eisenband, Michael  | 08/04/2006  | 0.6                     | Telephone calls with secured lender re: case issues.  |
| <b>Total For Activity</b>  |                     |             | <b>0.9</b>              |   |
| <b><u>Analyze Employee Matters, Including Retention, Severance and Bonus Plans</u></b> |                     |             |                         |   |
| 79   | Hinkelman, Andrew   | 05/23/2006  | 0.8                     | Prepare for and call with WS re: Salaries and Wages motion.   |
| 80   | Hinkelman, Andrew   | 05/23/2006  | 1.1                     | Review and analysis of Salaries and Wages motion.   |
| 600  | Rosen, Adam         | 07/10/2006  | 1.5                     | Review Debtors' Employee Incentive Plan and Other Bonus Programs Motion   |
| 601  | Rosen, Adam         | 07/10/2006  | 0.5                     | Discussion of KERP motion with S. Star  |
| 602  | Star, Samuel        | 07/10/2006  | 0.5                     | Discussion with A. Rosen re: KERP motion.   |
| <b>Total For Activity</b>  |                     |             | <b>4.4</b>              |   |
| <b><u>Analyze Real Property Leases</u></b>   |                     |             |                         |   |
| 131  | Dasari, Bindu       | 05/25/2006  | 0.5                     | Review and discuss Goldman leases.  |
| 133  | Dasari, Bindu       | 05/25/2006  | 0.5                     | Review 502(b) calculation analysis.   |
| 132  | Dasari, Bindu       | 05/25/2006  | 2.0                     | Review and analyze lease properties in Affidavit and initial review of real leases.   |
| 159  | Star, Samuel        | 05/25/2006  | 0.5                     | Conference calls with counsel, Committee and Debtors re: proposed lease restructuring.  |

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|--|-------------------------|-------------|-------------------------|--|
| <b><u>Analyze Real Property Leases</u></b> |                         |             |                         |  |
| 171  | Dasari, Bindu           | 05/26/2006  | 1.2                     | Review Term sheet of Goldman lease termination review.   |
| 172  | Dasari, Bindu           | 05/26/2006  | 0.3                     | Review and discuss corporate lease summary.  |
| 170  | Dasari, Bindu           | 05/26/2006  | 2.0                     | Review Goldman lease savings and 502(b) calculation analysis.  |
| 175  | Davis, Jordan           | 05/26/2006  | 4.3                     | Review and summarize SGI's Corporate HQ leases   |
| 193  | Star, Samuel            | 05/26/2006  | 0.2                     | Review lease rejection claim analysis.   |
| 210  | Dasari, Bindu           | 05/30/2006  | 1.4                     | Review settlement terms sheet with Goldman on termination of three corporate leases.                     |
| 208  | Dasari, Bindu           | 05/30/2006  | 0.8                     | Review and discuss Goldman settlement terms and 502(b)(6) calculation.                                   |
| 209  | Dasari, Bindu           | 05/30/2006  | 1.6                     | Prepare analysis of Debtors file of lease obligation and 502(b)(6) calculations.                         |
| 211  | Dasari, Bindu           | 05/30/2006  | 1.0                     | Prepare for and call with Debtors re: HQ corporate leases, Goldman settlement and 502(b)(6) calculation. |
| 230  | Orr, Jon                | 05/30/2006  | 0.9                     | Prepare for and call with AP regarding Goldman Sachs Proposal.   |
| 229  | Orr, Jon                | 05/30/2006  | 1.2                     | Prepare analysis and slides on Goldman Settlement Transaction.   |
| 234  | Star, Samuel            | 05/30/2006  | 1.1                     | prepare for and call with Debtors' FA re: lease restructuring motion.                                    |
| 233  | Star, Samuel            | 05/30/2006  | 0.7                     | Review and discuss lease restructuring motion.   |
| 244  | Dasari, Bindu           | 05/31/2006  | 0.8                     | Call with WS to discuss 502(b)(6) assumptions and Goldman terms.   |
| 247  | Dasari, Bindu           | 05/31/2006  | 0.4                     | Review memorandum by WS of corporate lease settlement issues and respond to counsel.                     |
| 245  | Dasari, Bindu           | 05/31/2006  | 1.3                     | Review ATC corporate lease and analyze financial obligations under remaining lease.                      |
| 249  | Dasari, Bindu           | 05/31/2006  | 1.2                     | Review and discuss corporate leases and Goldman settlement for Committee presentation.                   |
| 248  | Dasari, Bindu           | 05/31/2006  | 1.6                     | Review corporate leases and analyze financial obligations under remaining leases.                        |
| 246  | Dasari, Bindu           | 05/31/2006  | 0.5                     | Prepare analysis of mitigation against lease rejection claim.  |
| 279  | Dasari, Bindu           | 06/01/2006  | 0.5                     | Prepare information request re: lease calculations spreadsheet to Debtor.                                |
| 278  | Dasari, Bindu           | 06/01/2006  | 1.7                     | Review and analysis of Google sublease document and related mitigation calculations.                     |
| 328  | Dasari, Bindu           | 06/06/2006  | 0.6                     | Call with WS re: discuss review of lease settlement.   |
| 329  | Dasari, Bindu           | 06/06/2006  | 1.7                     | Analysis and review of lease calculations related to Debtors responses.                                  |
| 368  | Dasari, Bindu           | 06/08/2006  | 1.5                     | Review WS memo to Committee on lease termination settlement.   |
| <b>Total For Activity</b>                  |                         |             | <b>32.0</b>             |  |
| <b><u>Analyze DIP Facility Matters</u></b> |                         |             |                         |  |
| 2  | Bellazain-Harris, Sheba | 05/18/2006  | 1.0                     | Research comparable DIP Financing agreements.  |
| 5  | McGrath, Tamara         | 05/18/2006  | 0.9                     | Review and prepare analysis of DIP Agreement.  |

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|--|-------------------------|-------------|-------------------------|---|
| <b><u>Analyze DIP Facility Matters</u></b> |                         |             |                         |   |
| 9  | Star, Samuel            | 05/18/2006  | 0.1                     | Review comparable DIP Financing agreements.   |
| 10   | Bellazain-Harris, Sheba | 05/19/2006  | 2.5                     | Prepare comparable DIP Agreement analysis.  |
| 17   | McGrath, Tamara         | 05/19/2006  | 1.9                     | Review DIP terms and draft summary memo.  |
| 25   | Star, Samuel            | 05/19/2006  | 1.1                     | Prepare for and call with WS re: DIP objection and related analyses.  |
| 30   | Orr, Jon                | 05/20/2006  | 2.7                     | Review of DIP Financing motion  |
| 38   | Barach, Jonathan        | 05/22/2006  | 2.5                     | Prepare analysis of comparable post-petition loans.   |
| 37   | Barach, Jonathan        | 05/22/2006  | 2.0                     | Review and analyze comparable post-petition loans.  |
| 39   | Barach, Jonathan        | 05/22/2006  | 3.1                     | Reviewed comparable post-petition financing documents.  |
| 40   | Bellazain-Harris, Sheba | 05/22/2006  | 1.5                     | Research comparable DIP Financing agreements.   |
| 53   | McGrath, Tamara         | 05/22/2006  | 0.3                     | Review and discuss analysis of comparable DIP facilities.   |
| 52   | McGrath, Tamara         | 05/22/2006  | 0.8                     | Review and discuss DIP comparables and other tasks.   |
| 51   | McGrath, Tamara         | 05/22/2006  | 0.8                     | Review and discuss engagement strategy and DIP analysis.  |
| 55   | McGrath, Tamara         | 05/22/2006  | 0.9                     | Review terms of DIP comparables.  |
| 54   | McGrath, Tamara         | 05/22/2006  | 2.9                     | Prepare for and call with Debtors' Financial Advisor re: DIP solicitation process and information request list. |
| 68   | Star, Samuel            | 05/22/2006  | 0.5                     | Review analysis of proposed DIP financing.  |
| 70   | Barach, Jonathan        | 05/23/2006  | 0.9                     | Reviewed comparable post-petition financing documents.  |
| 71   | Barach, Jonathan        | 05/23/2006  | 3.4                     | Research and review of comparable companies' post-petition financing  |
| 72   | Barach, Jonathan        | 05/23/2006  | 3.7                     | Prepare comparable post-petition financing analysis.  |
| 74   | Dasari, Bindu           | 05/23/2006  | 2.5                     | Review and summarize US Trustee objection to DIP and cash collateral.   |
| 81   | Hinkelman, Andrew       | 05/23/2006  | 3.4                     | Call Private Equity firms re: potential interest in financing a new deal.                                       |
| 89   | McGrath, Tamara         | 05/23/2006  | 0.4                     | Calculate DIP availability under various cash flow scenarios.   |
| 91   | McGrath, Tamara         | 05/23/2006  | 0.2                     | Review US Trustee objection to DIP and cash collateral.   |
| 90   | McGrath, Tamara         | 05/23/2006  | 2.6                     | Review comparable DIP facilities.   |
| 88   | McGrath, Tamara         | 05/23/2006  | 1.0                     | Evaluate ability to meet DIP covenants based on DIP Budget assumptions and historical actual data provided.     |
| 87   | McGrath, Tamara         | 05/23/2006  | 0.8                     | Prepare for and call with E. Sangerman (WS) re: DIP facility needs and options.                                 |
| 86   | McGrath, Tamara         | 05/23/2006  | 0.5                     | Review and discuss minimum DIP requirements under various scenarios.  |
| 93   | Orr, Jon                | 05/23/2006  | 1.4                     | Review and analyze debt ceiling issues at SGI and participate in conference call with WS.                       |
| 94   | Orr, Jon                | 05/23/2006  | 2.1                     | Review comparable DIP analysis.   |
| 99   | Star, Samuel            | 05/23/2006  | 0.2                     | Review issues with proposed DIP.  |
| 100  | Star, Samuel            | 05/23/2006  | 1.0                     | Prepare for and call with AP re: DIP facility and Goldman transaction.  |

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|--|-------------------------|-------------|-------------------------|--|
| <b><u>Analyze DIP Facility Matters</u></b> |                         |             |                         |  |
| 104  | Barach, Jonathan        | 05/24/2006  | 3.7                     | Review Silicon Graphics loan agreements and Note Prospectus.   |
| 102  | Barach, Jonathan        | 05/24/2006  | 3.3                     | Review and analyze comparable post-petition loans.   |
| 103  | Barach, Jonathan        | 05/24/2006  | 1.0                     | Prepare comparable post-petition loan summary.   |
| 111  | Hinkelman, Andrew       | 05/24/2006  | 1.0                     | Review and analysis of FTI DIP database for comparative DIPs.  |
| 110  | Hinkelman, Andrew       | 05/24/2006  | 1.1                     | Call Private Equity firms re: potential interest in financing a new deal.  |
| 119  | McGrath, Tamara         | 05/24/2006  | 1.2                     | Review and discuss DIP facility pricing, enterprise value, value of unencumbered assets, and cash flow projections.                |
| 120  | McGrath, Tamara         | 05/24/2006  | 2.2                     | Review comparable DIP documents.   |
| 118  | McGrath, Tamara         | 05/24/2006  | 0.5                     | Provide comments to WS re: covenants and events of default in DIP Loan Agreement.  |
| 127  | Star, Samuel            | 05/24/2006  | 1.1                     | Review and discuss DIP analysis and 1st day motions.   |
| 129  | Barach, Jonathan        | 05/25/2006  | 2.8                     | Reviewed comparable post-petition financing documents.   |
| 140  | Hinkelman, Andrew       | 05/25/2006  | 2.3                     | Calls Private Equity firms re: potential interest in financing a new deal.   |
| 141  | Hinkelman, Andrew       | 05/25/2006  | 1.7                     | Review and analyze DIP comparative analysis.   |
| 151  | McGrath, Tamara         | 05/25/2006  | 0.6                     | Review terms of Ultimate Electronics DIP Loan.   |
| 148  | McGrath, Tamara         | 05/25/2006  | 1.4                     | Review data compiled regarding DIP loans to Collins & Aikman, Applied Extrusions, Freidman's, Panda Gila, and Entergy New Orleans. |
| 149  | McGrath, Tamara         | 05/25/2006  | 0.9                     | Review terms of Easy Gardener DIP Agreement.   |
| 150  | McGrath, Tamara         | 05/25/2006  | 1.5                     | Review of DIP comparables analysis and resulting trends and averages.  |
| 147  | McGrath, Tamara         | 05/25/2006  | 1.1                     | Review terms of Aloha Airlines Bridge loan, proposed DIP and final DIP.  |
| 168  | Bellazain-Harris, Sheba | 05/26/2006  | 0.3                     | Review DIP court documents.  |
| 180  | Hinkelman, Andrew       | 05/26/2006  | 1.0                     | Call Private Equity firms re: potential interest in financing a new deal.  |
| 189  | Orr, Jon                | 05/26/2006  | 1.1                     | Review 6.5% Notes for collateral issues.   |
| 194  | Star, Samuel            | 05/26/2006  | 0.7                     | Prepare for and call with D. Neier (WS) re: Goldman lease restructuring, case status and potential investors.                      |
| 200  | McGrath, Tamara         | 05/27/2006  | 0.9                     | Review DIP terms and summarize for presentation to committee.  |
| 205  | Barach, Jonathan        | 05/30/2006  | 3.4                     | Researched comparable DIP agreement to determine extent the agreement was a sale of assets and/or a prepackaged DIP.               |
| 215  | Hinkelman, Andrew       | 05/30/2006  | 1.3                     | Call Private Equity firms re: potential interest in financing a new deal.  |
| 214  | Hinkelman, Andrew       | 05/30/2006  | 3.1                     | Meet with Private Equity firm re: potential interest in financing a new deal.  |
| 226  | McGrath, Tamara         | 05/30/2006  | 0.1                     | Review LC requirements and cash collateral needs.  |
| 225  | McGrath, Tamara         | 05/30/2006  | 0.3                     | Review terms of Goldman Sachs settlement and impact on availability/cash flows.  |
| 224  | McGrath, Tamara         | 05/30/2006  | 3.2                     | Review revised DIP cash flow budget compared to original budget and prepare for presentation to Committee.                         |
| 222  | McGrath, Tamara         | 05/30/2006  | 0.9                     | Review and discuss revised DIP motion and comparables.   |

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|--|---------------------|-------------|-------------------------|---|
| <b><u>Analyze DIP Facility Matters</u></b> |                     |             |                         |   |
| 223  | McGrath, Tamara     | 05/30/2006  | 3.8                     | Review and summarize terms of revised DIP facility Motion for presentation to Committee.                            |
| 227  | McGrath, Tamara     | 05/30/2006  | 0.5                     | Review and discuss revisions to DIP comparables data.   |
| 236  | Star, Samuel        | 05/30/2006  | 0.7                     | Review revised DIP motion.  |
| 235  | Star, Samuel        | 05/30/2006  | 0.4                     | Review revised DIP budget.  |
| 238  | Tomasevic, Nenad    | 05/30/2006  | 2.0                     | Review competitive DIP motions for comparable sale and restructuring language.                                      |
| 241  | Appell, Wesley      | 05/31/2006  | 1.3                     | Conduct analysis of DIP covenants and budget forecasts.   |
| 259  | McGrath, Tamara     | 05/31/2006  | 2.9                     | Review and discuss presentation to Committee and DIP cash flow budget.  |
| 260  | McGrath, Tamara     | 05/31/2006  | 3.5                     | Revise committee presentation, including consolidating balance sheet and DIP cash flow budget.                      |
| 258  | McGrath, Tamara     | 05/31/2006  | 0.8                     | Update DIP term summary.  |
| 266  | Orr, Jon            | 05/31/2006  | 0.8                     | Prepare analysis of DIP borrowing needs under various scenarios.  |
| 265  | Orr, Jon            | 05/31/2006  | 3.2                     | Review credit agreements and financial information to identify potential unsecured assets and summarize findings.   |
| 272  | Star, Samuel        | 05/31/2006  | 0.6                     | Review proposed DIP financing document.   |
| 273  | Star, Samuel        | 05/31/2006  | 0.6                     | Review DIP financing comparables.   |
| 296  | Star, Samuel        | 06/01/2006  | 0.2                     | Review pledged assets analysis.   |
| 323  | Orr, Jon            | 06/05/2006  | 1.1                     | Prepare list of DIP questions and issues for depositions of Lanterman and Mesterharm.                               |
| 333  | Hinkelman, Andrew   | 06/06/2006  | 0.4                     | Telephone conference with Sun Capital regarding their interest in SGI   |
| 332  | Hinkelman, Andrew   | 06/06/2006  | 0.7                     | Prepare for and call with Battery Ventures re: providing a competing DIP and Exit Plan forward                      |
| 336  | McGrath, Tamara     | 06/06/2006  | 1.3                     | Review and discuss status of DIP analysis and other engagement matters.   |
| 342  | Orr, Jon            | 06/06/2006  | 1.0                     | Prepare for and participate in call with Debtors to discuss DIP Budget.   |
| 341  | Orr, Jon            | 06/06/2006  | 1.1                     | Prepare for and call with WS re: depositions of Lanterman and Mesterharm.   |
| 355  | Hinkelman, Andrew   | 06/07/2006  | 1.1                     | Review and discuss cash management, status of alternative DIP providers, collateral analysis and valuation strategy |
| 353  | Hinkelman, Andrew   | 06/07/2006  | 0.4                     | Call with Battery Ventures regarding investment interest  |
| 354  | Hinkelman, Andrew   | 06/07/2006  | 0.2                     | Prepare for and call Tennebaum re: level on interest in SGI.  |
| 356  | Hinkelman, Andrew   | 06/07/2006  | 1.3                     | Review and discuss preliminary DIP term sheet and potential exit strategies   |
| 360  | Orr, Jon            | 06/07/2006  | 1.3                     | Review Lanterman discovery documents.   |
| 363  | Star, Samuel        | 06/07/2006  | 0.7                     | Review and discuss DIP objection, cash management motion and valuation analysis                                     |
| 374  | Hinkelman, Andrew   | 06/08/2006  | 0.8                     | Telephone conference with Steven Chang (Tennenbaum) re: providing an alternative DIP or exit plan                   |
| 378  | Orr, Jon            | 06/08/2006  | 7.0                     | Prepare for deposition of K Lanterman by reviewing discovery materials.   |



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|--|---------------------|-------------|-------------------------|---|
| <b><u>Analyze DIP Facility Matters</u></b> |                     |             |                         |   |
| 388  | Dasari, Bindu       | 06/09/2006  | 1.2                     | Prepare analysis of 1st and 2nd lien collateral and unencumbered assets based on Company information.                     |
| 395  | Hinkelman, Andrew   | 06/09/2006  | 0.5                     | Prepare for and call with WS regarding DIP objection motion.  |
| 397  | McGrath, Tamara     | 06/09/2006  | 0.9                     | Calculate DIP fees and interest in \$130M facility compared to \$70M facility to determine additional liquidity provided. |
| 404  | Dasari, Bindu       | 06/10/2006  | 0.5                     | Correspondence and analysis of DIP budget to project balance at Emergence.  |
| 408  | Dasari, Bindu       | 06/11/2006  | 0.5                     | Revisions to DIP / Plan Sponsors section of Committee preparation.  |
| 412  | Hinkelman, Andrew   | 06/11/2006  | 0.6                     | Review and analysis of DIP objection motion   |
| 424  | Orr, Jon            | 06/12/2006  | 2.5                     | Review DIP objection motion and provide comments.   |
| 425  | Orr, Jon            | 06/12/2006  | 2.1                     | Prepare for Katari deposition.  |
| 429  | Dasari, Bindu       | 06/13/2006  | 1.0                     | Read Committee Objection to DIP Motion.   |
| 433  | Hinkelman, Andrew   | 06/13/2006  | 2.4                     | Review and analysis of competitive DIP and term sheets  |
| 439  | Star, Samuel        | 06/13/2006  | 0.7                     | Telephone call with D. Neier (WS) re: exit strategy and DIP hearing testimony.  |
| 438  | Star, Samuel        | 06/13/2006  | 0.9                     | Discussions with A. Hinkelman (FTI) re: DIP hearing testimony, DIP/POR alternative.                                       |
| 448  | Orr, Jon            | 06/14/2006  | 3.4                     | Prepare for and participate in DIP objection call.  |
| 447  | Orr, Jon            | 06/14/2006  | 1.1                     | Review and update analysis of unencumbered assets.  |
| 450  | Star, Samuel        | 06/14/2006  | 0.7                     | Discussion with A. Hinkelman (FTI) and J. Orr (FTI) re: depositions.  |
| 457  | Hinkelman, Andrew   | 06/15/2006  | 1.8                     | Telephone call with prospective DIP and Financing provider  |
| 458  | McGrath, Tamara     | 06/15/2006  | 0.6                     | Discuss status of DIP objection and strategy with J. Orr (FTI).   |
| 459  | McGrath, Tamara     | 06/15/2006  | 0.8                     | Review DIP objection.   |
| 462  | Orr, Jon            | 06/15/2006  | 1.4                     | Review Debtors' budget to actual for DIP budget and provide comments.   |
| 461  | Orr, Jon            | 06/15/2006  | 1.1                     | Review Debtors' cash flow budget to determine length of time they could last without borrowing on DIP.                    |
| 463  | Orr, Jon            | 06/15/2006  | 2.1                     | Update analysis of unencumbered assets.   |
| 464  | Orr, Jon            | 06/15/2006  | 1.3                     | Update DIP need analysis.   |
| 466  | Star, Samuel        | 06/15/2006  | 2.0                     | Prepare for DIP hearing testimony.  |
| 465  | Star, Samuel        | 06/15/2006  | 0.6                     | Meeting with WS re: DIP hearing testimony.  |
| 475  | Dasari, Bindu       | 06/16/2006  | 0.7                     | Read and review newly received term sheets from alternative DIP sponsors.   |
| 489  | Orr, Jon            | 06/16/2006  | 0.5                     | Respond to Debtors discovery requests.  |
| 492  | Star, Samuel        | 06/16/2006  | 1.2                     | Discussions with J. Orr (FTI) re: potential testimony exhibits.   |
| 493  | Star, Samuel        | 06/16/2006  | 0.8                     | Conference call with WS re: deposition/testimony.   |
| 501  | Hinkelman, Andrew   | 06/18/2006  | 1.3                     | Review analysis of unencumbered assets  |
| 504  | Orr, Jon            | 06/18/2006  | 1.1                     | Summarize alternative DIP/plan term sheets.   |



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|--|---------------------|-------------|-------------------------|---|
| <b><u>Analyze DIP Facility Matters</u></b>   |                     |             |                         |   |
| 506  | Star, Samuel        | 06/18/2006  | 0.5                     | Telephone call with A. Hinkelman (FTI) re: alternative DIP financing, plan sponsors.  |
| 516  | McGrath, Tamara     | 06/19/2006  | 1.4                     | Review deposition of S. Star (FTI) for additional analysis required.  |
| 519  | Orr, Jon            | 06/19/2006  | 1.5                     | Analyze Debtors Revised DIP budget and provide comments.  |
| 532  | Hinkelman, Andrew   | 06/20/2006  | 0.8                     | Review and analysis of Divest Capital's term sheet.   |
| 534  | McGrath, Tamara     | 06/20/2006  | 0.6                     | Evaluate covenant requirements and discuss with J. Orr (FTI) and S. Star (FTI).   |
| 536  | Orr, Jon            | 06/20/2006  | 2.1                     | Analyze Debtors revised DIP budget and provide comments.  |
| 543  | Hinkelman, Andrew   | 06/21/2006  | 0.7                     | Prepare for and call with WS re: proposed settlement and DIP structure.   |
| 554  | Star, Samuel        | 06/21/2006  | 0.1                     | Telephone call with E. Sagerman (WS) re: DIP financing covenant tests.  |
| 557  | Hinkelman, Andrew   | 06/22/2006  | 1.2                     | Calls Private Equity firms re: potential interest in financing a new deal.  |
| 558  | Hinkelman, Andrew   | 06/22/2006  | 0.8                     | Review and analysis of revised DIP amount and up streaming of foreign cash.   |
| 567  | Eisenband, Michael  | 06/27/2006  | 0.8                     | Review status of DIP agreement.   |
| <b>Total For Activity</b>  |                     |             | <b>179.8</b>            |   |
| <b><u>Analyze Exit Financing Matters</u></b>                                       |                     |             |                         |   |
| 959  | McGrath, Tamara     | 08/09/2006  | 0.7                     | Prepare for and call with J. Mesterharm (JALLP), C. Hanson (SGI), and A. Hinkelman (FTI) regarding status of exit financing and operations.   |
| 960  | McGrath, Tamara     | 08/09/2006  | 2.1                     | Prepare Committee report regarding exit financing, factors that may impact emergence and other issues, including review of requirements of settlement agreement with respect to exit financing. |
| 983  | Star, Samuel        | 08/09/2006  | 0.1                     | Review exit financing alternatives.   |
| 948  | Hinkelman, Andrew   | 08/10/2006  | 0.6                     | Review open matters related to exit financing.  |
| 963  | McGrath, Tamara     | 08/10/2006  | 0.6                     | Follow up with J. Mesterharm (APLLP) regarding exit financing loan amounts.   |
| 953  | Hinkelman, Andrew   | 08/30/2006  | 1.1                     | Review exit financing matters.  |
| 1126   | McGrath, Tamara     | 09/06/2006  | 1.5                     | Review and analysis of exit financing motion.   |
| 1131   | McGrath, Tamara     | 09/13/2006  | 0.8                     | Review and analyze terms of exit financing proposal.  |
| 1134   | McGrath, Tamara     | 09/14/2006  | 2.2                     | Analyze exit financing terms and covenants compared to disclosure statement forecast.   |
| 1156   | Star, Samuel        | 09/14/2006  | 0.2                     | Discussion with team re: exit financing.  |
| 1158   | Star, Samuel        | 09/15/2006  | 0.1                     | Review exit financing summary.  |
| <b>Total For Activity</b>  |                     |             | <b>10.0</b>             |   |
| <b><u>Participate in Negotiation and Formulation of Plan of Reorganization</u></b> |                     |             |                         |   |
| 69   | Star, Samuel        | 05/22/2006  | 1.0                     | Telephone calls with potential investors.   |
| 112  | Hinkelman, Andrew   | 05/24/2006  | 2.2                     | Calls Private Equity firms re: potential interest in financing a new deal.  |

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|--|---------------------|-------------|-------------------------|---|
| <b><u>Participate in Negotiation and Formulation of Plan of Reorganization</u></b> |                     |             |                         |   |
| 128  | Star, Samuel        | 05/24/2006  | 0.6                     | Telephone calls with potential investors.   |
| 162  | Star, Samuel        | 05/25/2006  | 0.3                     | Telephone call with potential bidder.   |
| 161  | Star, Samuel        | 05/25/2006  | 0.6                     | Review and discuss exit strategy.   |
| 160  | Star, Samuel        | 05/25/2006  | 1.0                     | Prepare for and call with WS re: exit strategy.   |
| 195  | Star, Samuel        | 05/26/2006  | 0.2                     | Telephone call with potential investor.   |
| 237  | Star, Samuel        | 05/30/2006  | 0.5                     | Review lock-up agreement.   |
| 274  | Star, Samuel        | 05/31/2006  | 0.8                     | Conference call with WS and Cray Note bondholders re: exit strategy.  |
| 276  | Star, Samuel        | 05/31/2006  | 0.6                     | Review and discuss exit strategy.   |
| 275  | Star, Samuel        | 05/31/2006  | 0.9                     | Meet with A. Sammett (BS) re: POR issues.   |
| 297  | Star, Samuel        | 06/01/2006  | 0.2                     | Review and discuss potential buyers.  |
| 305  | McGrath, Tamara     | 06/02/2006  | 1.3                     | Review and discuss analysis needed to support Committee strategy, including valuation, cash flow and DIP facility.  |
| 334  | Hinkelman, Andrew   | 06/06/2006  | 0.8                     | Participate in meeting with Golden Gate Capital re: level of interest in SGI and willingness to either partner with another financial buyer or moving forward independently |
| 357  | Hinkelman, Andrew   | 06/07/2006  | 0.8                     | Prepare for and call with AP re: possible exit strategies to maximize returns to the unsecured creditors  |
| 364  | Star, Samuel        | 06/07/2006  | 0.3                     | Telephone call with D. Neier (WS) re: exit strategy.  |
| 365  | Star, Samuel        | 06/07/2006  | 0.5                     | Review and discuss proposed term sheet.   |
| 366  | Star, Samuel        | 06/07/2006  | 0.5                     | Develop exit scenarios.   |
| 370  | Dasari, Bindu       | 06/08/2006  | 2.5                     | Create and prepare Unsecured Recovery Analysis.   |
| 371  | Dasari, Bindu       | 06/08/2006  | 0.5                     | Meeting with team member to discuss collateral structure in relation to recovery analysis.  |
| 369  | Dasari, Bindu       | 06/08/2006  | 1.5                     | Team meeting to discuss preparation of recovery analysis.   |
| 375  | Hinkelman, Andrew   | 06/08/2006  | 0.7                     | Review and develop alternative exit plan for unsecured creditors  |
| 379  | Orr, Jon            | 06/08/2006  | 1.9                     | Review and plan preliminary recovery analysis.  |
| 381  | Star, Samuel        | 06/08/2006  | 2.2                     | Meetings with B. Dasari (FTI) and J. Orr (FTI) re: recovery analysis.   |
| 380  | Star, Samuel        | 06/08/2006  | 1.7                     | Review draft of POR counter proposals.  |
| 382  | Star, Samuel        | 06/08/2006  | 0.6                     | Review restructuring agreement.   |
| 387  | Dasari, Bindu       | 06/09/2006  | 0.8                     | Prepare report for Committee call on potential recovery analysis, proposed term sheet and DIP update.   |
| 389  | Dasari, Bindu       | 06/09/2006  | 2.5                     | Recovery analysis to unsecured based on a range of enterprise value.  |
| 391  | Dasari, Bindu       | 06/09/2006  | 0.6                     | Review and update proposed counter proposal to Debtor Plan.   |
| 390  | Dasari, Bindu       | 06/09/2006  | 1.0                     | Meeting with S. Star (FTI) to discuss recovery analysis.  |
| 400  | Star, Samuel        | 06/09/2006  | 0.6                     | Review draft counter proposal on POR.   |

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| <b><u>Participate in Negotiation and Formulation of Plan of Reorganization</u></b> |                     |             |                         |  |
| 401  | Star, Samuel        | 06/09/2006  | 0.9                     | Review recovery analysis.  |
| 402  | Star, Samuel        | 06/09/2006  | 1.2                     | Conference call with WS re: recovery analysis, counter proposal and DIP objection.   |
| 403  | Dasari, Bindu       | 06/10/2006  | 0.7                     | Prepare Committee preparation of recovery analysis, prepare counter proposal and DIP update.                                       |
| 406  | Dasari, Bindu       | 06/11/2006  | 0.5                     | Call with S. Star (FTI) to discuss revisions to POR analysis.  |
| 407  | Dasari, Bindu       | 06/11/2006  | 0.8                     | Edits and revisions to POR analysis.   |
| 409  | Dasari, Bindu       | 06/11/2006  | 1.0                     | Unsecured Creditor recovery analysis - revisions.  |
| 414  | Star, Samuel        | 06/11/2006  | 0.4                     | Review report to Committee re: exit strategy.  |
| 415  | Star, Samuel        | 06/11/2006  | 0.3                     | Telephone call with A. Hinkelman (FTI) re: exit strategy.  |
| 416  | Star, Samuel        | 06/11/2006  | 0.3                     | Telephone call with B. Dasari (FTI) re: recovery analysis.   |
| 417  | Star, Samuel        | 06/11/2006  | 0.3                     | Review Cerberus term sheet.  |
| 421  | Dasari, Bindu       | 06/12/2006  | 0.4                     | Discussions with S. Star (FTI) on recovery analysis.   |
| 422  | Dasari, Bindu       | 06/12/2006  | 0.4                     | Call with WS on recovery analysis and case items.  |
| 420  | Dasari, Bindu       | 06/12/2006  | 0.5                     | Discussions with J. Orr (FTI) on recovery analysis.  |
| 419  | Dasari, Bindu       | 06/12/2006  | 2.3                     | Recovery analysis - revisions based on new information.  |
| 440  | Star, Samuel        | 06/13/2006  | 0.4                     | Review analysis of unencumbered assets.  |
| 442  | Dasari, Bindu       | 06/14/2006  | 2.0                     | Update recovery analysis based on new assumptions and re-send recovery analysis to team.   |
| 446  | Hofstad, Ivo        | 06/14/2006  | 0.5                     | Prepared historical bond and stock price analysis.   |
| 453  | Dasari, Bindu       | 06/15/2006  | 11.0                    | Participate in negotiations on recoveries to Unsecured with Secured Bondholders, Debtor present.                                   |
| 454  | Dasari, Bindu       | 06/15/2006  | 1.5                     | Revisions and update to recovery analysis and potential ask for meeting with Debtor and Secured Bondholders.                       |
| 471  | Star, Samuel        | 06/15/2006  | 9.0                     | Various meetings and discussions with Debtor advisors, senior notes, Cray Bonds and Committee counsel to negotiate POR settlement. |
| 467  | Star, Samuel        | 06/15/2006  | 0.9                     | Revise recovery analysis.  |
| 468  | Star, Samuel        | 06/15/2006  | 0.7                     | Review unencumbered asset pool   |
| 469  | Star, Samuel        | 06/15/2006  | 0.8                     | Develop POR counter proposals.   |
| 470  | Star, Samuel        | 06/15/2006  | 0.7                     | Meeting with WS re: POR counter proposals.   |
| 495  | Star, Samuel        | 06/16/2006  | 0.6                     | Discussion with B. Dasari (FTI) re: warrant valuation scenarios.   |
| 496  | Star, Samuel        | 06/16/2006  | 0.9                     | Telephone calls with Committee members re: settlement discussions.   |
| 497  | Star, Samuel        | 06/16/2006  | 1.3                     | Prepare for and call with Committee re: settlement discussions.  |
| 498  | Star, Samuel        | 06/16/2006  | 0.2                     | Prepare for and call with Committee and Cray Bond counsel re: settlement discussions.  |
| 499  | Star, Samuel        | 06/16/2006  | 0.7                     | Review and discussions re: settlement negotiations.  |

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|--|---------------------|-------------|-------------------------|---|
| <b><u>Participate in Negotiation and Formulation of Plan of Reorganization</u></b> |                     |             |                         |   |
| 494  | Star, Samuel        | 06/16/2006  | 0.7                     | Review and discussion re: warrant analysis.   |
| 508  | Dasari, Bindu       | 06/19/2006  | 1.5                     | Analysis of settlement and recovery to unsecured trade.   |
| 509  | Eisenband, Michael  | 06/19/2006  | 0.5                     | Review status of negotiations.  |
| 522  | Star, Samuel        | 06/19/2006  | 0.8                     | Conference call with Committee re: settlement discussions.  |
| 523  | Star, Samuel        | 06/19/2006  | 2.1                     | Various calls with advisors to Debtor, Senior Notes and Cray bonds re: potential settlements.             |
| 524  | Star, Samuel        | 06/19/2006  | 0.9                     | Develop potential Cray Notes ask analysis.  |
| 526  | Dasari, Bindu       | 06/20/2006  | 3.5                     | Prepare analysis to determine settlement of recovery to unsecured based on changing claims pool.          |
| 527  | Dasari, Bindu       | 06/20/2006  | 0.7                     | Discussions with S. Star (FTI) on recovery analysis.  |
| 528  | Eisenband, Michael  | 06/20/2006  | 1.0                     | Review status of negotiations.  |
| 533  | Hinkelman, Andrew   | 06/20/2006  | 0.9                     | Review and discuss status re: DRAM litigation.  |
| 539  | Star, Samuel        | 06/20/2006  | 11.5                    | Various meetings with Debtor, Committee counsel, Senior Notes and Cray Bonds to negotiate POR settlement. |
| 538  | Star, Samuel        | 06/20/2006  | 0.5                     | Conference call with Committee re: settlement negotiations.   |
| 542  | Dasari, Bindu       | 06/21/2006  | 0.8                     | Committee call to discuss settlement.   |
| 541  | Dasari, Bindu       | 06/21/2006  | 0.9                     | Review latest potential settlement correspondence   |
| 544  | Hinkelman, Andrew   | 06/21/2006  | 0.8                     | Prepare for and call with BS re: estimated administrative costs and projected contract cure amounts.      |
| 556  | Star, Samuel        | 06/21/2006  | 0.4                     | Review and discuss Cray recovery.   |
| 555  | Star, Samuel        | 06/21/2006  | 0.2                     | Telephone call with D. Neier (WS) re: recovery analysis.  |
| 559  | Star, Samuel        | 06/22/2006  | 1.1                     | Review POR term sheet/global settlement and communicate comments to counsel.                              |
| 560  | Star, Samuel        | 06/22/2006  | 1.0                     | Review and discussion of POR issues.  |
| 561  | Star, Samuel        | 06/23/2006  | 1.1                     | Review revised draft of POR term sheet and settlement agreement and provide comments to counsel.          |
| 562  | Hinkelman, Andrew   | 06/26/2006  | 2.0                     | Review and analysis of plan and disclosure statement.   |
| 568  | Hinkelman, Andrew   | 06/27/2006  | 2.2                     | Review and analysis of plan and disclosure statement.   |
| 574  | Star, Samuel        | 06/28/2006  | 2.2                     | Review POR and provide comments to counsel.   |
| 603  | Star, Samuel        | 07/05/2006  | 0.7                     | Review revised POR/DS drafts.   |
| 605  | Star, Samuel        | 07/06/2006  | 0.3                     | Telephone call with S. Schwartz re: POR.  |
| 604  | Star, Samuel        | 07/06/2006  | 0.3                     | Review revised POR.   |
| 606  | Hinkelman, Andrew   | 07/07/2006  | 2.0                     | Review revised Plan of Reorganization.  |
| 607  | Star, Samuel        | 07/14/2006  | 1.0                     | Review counsel comments to POR/DS.  |
| 608  | Hinkelman, Andrew   | 07/20/2006  | 1.4                     | Review and analysis of revised plan and disclosure statement  |

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|--|---------------------|-------------|-------------------------|--|
| <b><u>Participate in Negotiation and Formulation of Plan of Reorganization</u></b> |                     |             |                         |  |
| 609  | Star, Samuel        | 07/21/2006  | 0.2                     | Review recovery analysis.  |
| 610  | Star, Samuel        | 07/21/2006  | 0.2                     | Review e-mail correspondence from Committee members re: POR.   |
| 611  | Star, Samuel        | 07/21/2006  | 0.3                     | Telephone call with S. Schwartz re: revised POR/DS.  |
| 612  | Star, Samuel        | 07/23/2006  | 1.1                     | Review revised POR/DS.   |
| 613  | Star, Samuel        | 07/23/2006  | 0.9                     | Provide comments to counsel on revised POR/DS.   |
| 989  | Star, Samuel        | 08/10/2006  | 0.6                     | Review confirmation timetable and follow-up items.   |
| 992  | Star, Samuel        | 08/11/2006  | 1.0                     | Review final changes to POR/DS and identify follow up items.   |
| 954  | Hinkelman, Andrew   | 08/30/2006  | 1.8                     | Review and analysis of plan supplement.  |
| 997  | Star, Samuel        | 08/31/2006  | 0.3                     | Review certain Plan Supplement documents.  |
| 1142   | Star, Samuel        | 09/06/2006  | 1.0                     | Conference call with Debtors re: claims analysis, preference analysis and other confirmation issues. |
| 1161   | Star, Samuel        | 09/18/2006  | 0.3                     | Review correspondence from counsel re: plan confirmation issues.                                     |
| 1160   | Star, Samuel        | 09/18/2006  | 2.5                     | Review plan modifications, confirmation order and related documents.                                 |
| 1162   | Star, Samuel        | 09/19/2006  | 1.0                     | Attend confirmation hearing.   |
| <b>Total For Activity</b>  |                     |             | <b>125.6</b>            |  |
| <b><u>Review of Disclosure Statement</u></b>                                       |                     |             |                         |  |
| 572  | Orr, Jon            | 06/28/2006  | 3.1                     | Review Plan and Disclosure Statement and provide comments.   |
| 575  | Star, Samuel        | 06/28/2006  | 0.2                     | Telephone call with J. Orr (FTI) re: disclosure statement.   |
| 576  | Star, Samuel        | 06/28/2006  | 1.9                     | Review Disclosure Statement and provide comments to counsel.   |
| 578  | Orr, Jon            | 06/29/2006  | 1.6                     | Review plan and disclosure statement, discussion with Debtors regarding comments.                    |
| 579  | Star, Samuel        | 06/29/2006  | 0.4                     | Conference call with J. Orr (FTI) re: disclosure statement.  |
| 581  | McGrath, Tamara     | 06/30/2006  | 1.2                     | Review financial projections provided to satisfy feasibility analysis.                               |
| 614  | Hinkelman, Andrew   | 07/05/2006  | 1.0                     | Review Disclosure Statement and liquidation analysis.  |
| 615  | Orr, Jon            | 07/06/2006  | 0.8                     | Review liquidation analysis.   |
| 616  | Star, Samuel        | 07/06/2006  | 0.5                     | Review revised disclosure statement and exhibits.  |
| 617  | Star, Samuel        | 07/07/2006  | 0.7                     | Review revised disclosure statement.   |
| 619  | Star, Samuel        | 07/10/2006  | 0.4                     | Telephone calls with D. Neirer re: comments/questions on disclosure statement.                       |
| 618  | Star, Samuel        | 07/10/2006  | 1.6                     | Review revised disclosure statement.   |
| 620  | Star, Samuel        | 07/19/2006  | 0.1                     | Telephone call with A. Hinkelman re: disclosure statement.   |
| 621  | Hinkelman, Andrew   | 07/20/2006  | 0.5                     | Discussed disclosure statement with S. Star  |
| 622  | Star, Samuel        | 07/20/2006  | 0.5                     | Telephone call with A. Hinkelman re: disclosure statement comments.                                  |

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|---|---------------------|-------------|-------------------------|---|
| <b><u>Review of Disclosure Statement</u></b>                  |                     |             |                         |   |
| 623   | Eisenband, Michael  | 07/27/2006  | 0.4                     | Review key dates from disclosure statement.                                       |
| 624   | Eisenband, Michael  | 07/27/2006  | 0.9                     | Review disclosure statement issues.   |
| 940   | Eisenband, Michael  | 08/03/2006  | 0.5                     | Review Disclosure Statement issues.   |
| 1149  | Star, Samuel        | 09/11/2006  | 0.2                     | Review plan supplement documents.   |
| <b>Total For Activity</b>                                     |                     |             | <b>16.5</b>             |   |
| <b><u>Preparation of Miscellaneous Financial Analyses</u></b> |                     |             |                         |   |
| 41  | Dasari, Bindu       | 05/22/2006  | 1.8                     | Review and discuss Bear Stearns fee structure per retention motion.               |
| 101   | Star, Samuel        | 05/23/2006  | 0.3                     | Review Bear Stearns engagement letter.  |
| 164   | Star, Samuel        | 05/25/2006  | 0.7                     | Review and discuss Bear Stearns retention.  |
| 163   | Star, Samuel        | 05/25/2006  | 0.6                     | Review Bear Stearns retention agreement.  |
| 196   | Star, Samuel        | 05/26/2006  | 0.9                     | Review and discuss Bear Stearns retention application.                            |
| 201   | McGrath, Tamara     | 05/27/2006  | 0.3                     | Analyze historical profitability.   |
| 231   | Orr, Jon            | 05/30/2006  | 1.3                     | Review historical SEC filings for commentary on historical financial performance. |
| 242   | Appell, Wesley      | 05/31/2006  | 0.6                     | Update yearly income statements to incorporate ratio analysis.                    |
| 243   | Appell, Wesley      | 05/31/2006  | 1.0                     | Prepare schedule of yearly income statements and ratios.                          |
| 262   | McGrath, Tamara     | 05/31/2006  | 0.7                     | Prepare historical financial analysis for presentation to Committee.              |
| 261   | McGrath, Tamara     | 05/31/2006  | 1.0                     | Develop historical financial analysis for presentation to Committee.              |
| 267   | Orr, Jon            | 05/31/2006  | 2.1                     | Prepare consolidating balance sheet summary for Debtor and Non Debtor entities.   |
| 324   | Orr, Jon            | 06/05/2006  | 1.3                     | Prepare for and participate on call with Debtors to discuss foreign entities.     |
| 343   | Orr, Jon            | 06/06/2006  | 0.6                     | Review foreign entities and develop plan for analysis.                            |
| 361   | Orr, Jon            | 06/07/2006  | 0.7                     | Review and modify analysis of foreign entity profit and loss statements.          |
| <b>Total For Activity</b>                                     |                     |             | <b>13.9</b>             |   |
| <b><u>Analyze Short-Term Cash Flow Projections</u></b>        |                     |             |                         |   |
| 14  | Hinkelman, Andrew   | 05/19/2006  | 2.8                     | Review cash flow projections.   |
| 46  | Hinkelman, Andrew   | 05/22/2006  | 1.8                     | Review and analysis of first day motions and initial cash flow forecasts.         |
| 47  | Hinkelman, Andrew   | 05/22/2006  | 1.1                     | Review and analysis of cash management motions and attached cash forecasts.       |
| 56  | McGrath, Tamara     | 05/22/2006  | 0.3                     | Review assumptions in DIP cash flow budget.                                       |
| 82  | Hinkelman, Andrew   | 05/23/2006  | 1.8                     | Review analysis of Company's cash forecasts and detailed assumptions.             |
| 92  | McGrath, Tamara     | 05/23/2006  | 1.3                     | Review cash flow assumptions in DIP Budget.                                       |

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|--|---------------------|-------------|-------------------------|---|
| <b><u>Analyze Short-Term Cash Flow Projections</u></b> |                     |             |                         |   |
| 113  | Hinkelman, Andrew   | 05/24/2006  | 1.1                     | Prepare for and call with WS re: Cash Management motion.  |
| 114  | Hinkelman, Andrew   | 05/24/2006  | 1.4                     | Review analysis of Company's cash forecasts and detailed assumptions.                                 |
| 122  | McGrath, Tamara     | 05/24/2006  | 2.0                     | Prepare for and call with L. Leonard (AP) re: DIP budget assumptions.                                 |
| 121  | McGrath, Tamara     | 05/24/2006  | 1.1                     | Analyze DIP budget compared to actuals.   |
| 130  | Barach, Jonathan    | 05/25/2006  | 3.2                     | Update projected cash flows.  |
| 137  | Eisenband, Michael  | 05/25/2006  | 0.7                     | Review 13 week cash flow budget.  |
| 142  | Hinkelman, Andrew   | 05/25/2006  | 0.8                     | Review and analysis of minimum cash balances at foreign locations.                                    |
| 143  | Hinkelman, Andrew   | 05/25/2006  | 1.4                     | Prepare for and call with Debtors' Financial Advisor re: domestic and foreign cash management system. |
| 152  | McGrath, Tamara     | 05/25/2006  | 0.5                     | Identify non-recurring items in DIP Budget.   |
| 153  | McGrath, Tamara     | 05/25/2006  | 0.9                     | Prepare cash flow analysis for Committee presentation.  |
| 167  | Barach, Jonathan    | 05/26/2006  | 3.2                     | Prepare analyses for unsecured creditors presentation.  |
| 165  | Barach, Jonathan    | 05/26/2006  | 3.2                     | Prepare summary monthly financials for actual and projected cash flows.                               |
| 166  | Barach, Jonathan    | 05/26/2006  | 3.4                     | Update projected cash flows based on revised FTI expense assumptions.                                 |
| 186  | McGrath, Tamara     | 05/26/2006  | 1.1                     | Analyze historical cash flows and prepare for presentation to Committee.                              |
| 185  | McGrath, Tamara     | 05/26/2006  | 3.0                     | Analyze historical cash flow trends compared to forecast.   |
| 187  | McGrath, Tamara     | 05/26/2006  | 1.2                     | Analyze projected cash flows in DIP budget and prepare for presentation to Committee.                 |
| 206  | Barach, Jonathan    | 05/30/2006  | 3.8                     | Implemented new cash flow numbers into summary schedules.   |
| 207  | Barach, Jonathan    | 05/30/2006  | 2.1                     | Update cash flow analysis based on Debtors' new figures and alternate assumptions.                    |
| 217  | Hinkelman, Andrew   | 05/30/2006  | 1.2                     | Review analysis of Company's cash forecasts and detailed assumptions.                                 |
| 216  | Hinkelman, Andrew   | 05/30/2006  | 0.5                     | Prepare for and call with WS re: cash management objection motion.                                    |
| 253  | Hinkelman, Andrew   | 05/31/2006  | 1.4                     | Review and analysis of revised cash flow forecast and related assumptions.                            |
| 252  | Hinkelman, Andrew   | 05/31/2006  | 1.8                     | Review and discuss foreign cash accounts and flow of funds.   |
| 277  | Star, Samuel        | 05/31/2006  | 1.2                     | Review cash flow analysis.  |
| 303  | Hinkelman, Andrew   | 06/02/2006  | 0.8                     | Review updated cash flows and related assumptions.  |
| 317  | Hinkelman, Andrew   | 06/05/2006  | 1.1                     | Review and analysis of revised cash flow projections  |
| 318  | Hinkelman, Andrew   | 06/05/2006  | 0.9                     | Prepare for and call with WS re: 13 week cash flows and cash management motion                        |
| 326  | Barach, Jonathan    | 06/06/2006  | 2.8                     | Prepare cash flow analysis, variance calculations and actual and projected averages                   |
| 327  | Barach, Jonathan    | 06/06/2006  | 3.2                     | Performed Cash flow analysis, variance calculations and actual and projected averages                 |
| 338  | McGrath, Tamara     | 06/06/2006  | 0.7                     | Phone call with L. Leonard (AP) regarding revisions to cash flow projections.                         |



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|--|---------------------|-------------|-------------------------|---|
| <b><u>Analyze Short-Term Cash Flow Projections</u></b> |                     |             |                         |   |
| 339  | McGrath, Tamara     | 06/06/2006  | 0.4                     | Review and analyze cash flow variances for the first three weeks of the DIP budget period.  |
| 337  | McGrath, Tamara     | 06/06/2006  | 2.7                     | Review and analyze cash flow projections compared to historical trends.   |
| 358  | Hinkelman, Andrew   | 06/07/2006  | 1.2                     | Prepare for and call with AP and Debtors' Treasurer to continue cash management analysis and revised cash flows                                       |
| 359  | Hinkelman, Andrew   | 06/07/2006  | 0.5                     | Prepare for and call with WS re: objection to cash management and DIP motions   |
| 376  | Hinkelman, Andrew   | 06/08/2006  | 0.6                     | Review actual v. plan weekly cash flow results  |
| 377  | McGrath, Tamara     | 06/08/2006  | 2.9                     | Analyze budget projections compared to historical actuals. Analyze trends over various periods of time to evaluate reasonable go-forward assumptions. |
| 383  | Barach, Jonathan    | 06/09/2006  | 1.6                     | Update cash flow variance analysis for week of June 2 actuals.  |
| 451  | Barach, Jonathan    | 06/15/2006  | 1.2                     | Update cash flow variance analysis.   |
| 460  | McGrath, Tamara     | 06/15/2006  | 1.0                     | Review and analyze budget to actuals through 6/9/06.  |
| 513  | Hinkelman, Andrew   | 06/19/2006  | 2.3                     | Review and analysis revised cash flow forecast and DIP requirements;  |
| 535  | McGrath, Tamara     | 06/20/2006  | 0.5                     | Review cumulative budget to actual cash flows and evaluate impact on budget.  |
| 546  | Hinkelman, Andrew   | 06/21/2006  | 0.5                     | Review and discuss weekly cash flow forecast.   |
| 545  | Hinkelman, Andrew   | 06/21/2006  | 1.1                     | Review cash management procedures motion.   |
| 955  | McGrath, Tamara     | 08/02/2006  | 0.8                     | Review and analysis of cash flows for the four weeks ended 7/28/06.   |
| 957  | McGrath, Tamara     | 08/03/2006  | 1.3                     | Compare update cash flow forecast as of 7/10/06 with original forecast submitted with DIP Motion.   |
| 999  | Yang, Danhua        | 08/03/2006  | 1.5                     | Review and analysis of budget to actual cash flows.   |
| 961  | McGrath, Tamara     | 08/09/2006  | 0.4                     | Prepare for and call with S. Star (FTI) and A. Hinkelman (FTI) to discuss cash results and Committee report.  |
| 984  | Star, Samuel        | 08/09/2006  | 0.3                     | Review cash flow analysis.  |
| 968  | McGrath, Tamara     | 08/25/2006  | 1.7                     | Review and analysis of budget to actual cash flows for the three weeks ending 8/18/06.  |
| 1000   | Yang, Danhua        | 08/25/2006  | 2.3                     | Update cash flow analysis with the most recent financial data.  |
| 1001   | Yang, Danhua        | 08/29/2006  | 0.4                     | Update cash flow analysis with the most recent financial data.  |
| 976  | McGrath, Tamara     | 08/31/2006  | 0.4                     | Review and analysis of budget to actual cash flows for the three weeks ending 8/25/06.  |
| <b>Total For Activity</b>                              |                     |             | <b>84.4</b>             |   |
| <b><u>Firm Retention</u></b>                           |                     |             |                         |   |
| 26   | Star, Samuel        | 05/19/2006  | 0.6                     | Review and discuss FTI retention documents  |
| 77   | Davis, Jordan       | 05/23/2006  | 1.3                     | Prepared list of parties to be used in conflicts check  |
| 108  | Davis, Jordan       | 05/24/2006  | 3.4                     | Reviewed conflicts check materials  |



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|------------------------------|---------------------|-------------|-------------------------|---|
| <b><u>Firm Retention</u></b> |                     |             |                         |   |
| 250                          | Davis, Jordan       | 05/31/2006  | 3.0                     | Prepare list for conflicts check  |
| 281                          | Davis, Jordan       | 06/01/2006  | 3.3                     | Reviewed Conflicts check materials  |
| 310                          | Amico, Marc         | 06/05/2006  | 8.0                     | Perform conflict check on related entities of Company by determining if FTI is performing client service with these entities. |
| 314                          | Davis, Jordan       | 06/05/2006  | 0.6                     | Reviewed conflicts check procedures.  |
| 325                          | Amico, Marc         | 06/06/2006  | 3.1                     | Perform conflict check on related entities of Company by determining if FTI is performing client service with these entities. |
| 392                          | Davis, Jordan       | 06/09/2006  | 4.3                     | Prepare affidavit, application and exhibits for retention   |
| 625                          | Star, Samuel        | 07/07/2006  | 0.2                     | Telephone call with M. Grillo re: retention application.  |
| 626                          | Star, Samuel        | 07/07/2006  | 0.2                     | Discussions with M. Eisenband re: retention application.  |
| 627                          | Star, Samuel        | 07/10/2006  | 0.8                     | Telephone calls with D. Neirer and M. Grillo re: retention application.   |
| 628                          | Star, Samuel        | 07/10/2006  | 0.2                     | Discussions with M. Eisenband re: retention application.  |
| 629                          | Star, Samuel        | 07/11/2006  | 0.9                     | Discussion with M. Eisenband, G. Holtzer and D. Neirer re: retention.   |
| 631                          | Eisenband, Michael  | 07/17/2006  | 0.5                     | Telephone call with counsel re: retention.  |
| 632                          | Eisenband, Michael  | 07/17/2006  | 0.4                     | Read retention objections.  |
| 630                          | Eisenband, Michael  | 07/17/2006  | 0.5                     | Telephone call with secured notes counsel re: retention.  |
| 634                          | Eisenband, Michael  | 07/19/2006  | 0.6                     | Discussion of fee structure with S. Star  |
| 633                          | Eisenband, Michael  | 07/19/2006  | 0.1                     | Review retention issues.  |
| 636                          | Star, Samuel        | 07/19/2006  | 0.6                     | Discussion with M. Eisenband and K. Lavin re: fee structure.  |
| 635                          | Star, Samuel        | 07/19/2006  | 2.6                     | Preparation for and attendance at retention hearing.  |
| 637                          | Eisenband, Michael  | 07/20/2006  | 0.6                     | Review status of negotiations re: retention.  |
| 638                          | Eisenband, Michael  | 07/21/2006  | 0.5                     | Telephone call with secured noteholder counsel re: retention.   |
| 639                          | Star, Samuel        | 07/21/2006  | 1.0                     | Discussions with M. Eisenband and M. Grillo re: fee structure.  |
| 640                          | McGrath, Tamara     | 07/27/2006  | 0.1                     | Telephone call with S. Star re: bill.   |
| 641                          | Rosen, Adam         | 07/27/2006  | 1.0                     | Review first monthly fee application  |
| 642                          | Star, Samuel        | 07/27/2006  | 0.1                     | Telephone call with G. Holtz re: fee structure.   |
| 643                          | Eisenband, Michael  | 07/28/2006  | 0.7                     | Telephone call with Debtor re: revised compensation proposal.   |
| 644                          | Star, Samuel        | 07/31/2006  | 0.2                     | Discussion with G. Holtzer re: retention.   |
| 980                          | Star, Samuel        | 08/04/2006  | 0.4                     | Review and discuss retention issues.  |
| 985                          | Star, Samuel        | 08/09/2006  | 0.5                     | Review retention papers.  |
| 990                          | Star, Samuel        | 08/10/2006  | 0.8                     | Finalize revised retention payers.  |
| 1139                         | Star, Samuel        | 09/05/2006  | 0.1                     | Prepare for retention hearing.  |
| 1144                         | Star, Samuel        | 09/06/2006  | 0.2                     | Review modifications to retention order.  |

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|--|---------------------|-------------|-------------------------|--|
| <b><u>Firm Retention</u></b>                                     |                     |             |                         |  |
| 1143   | Star, Samuel        | 09/06/2006  | 0.8                     | Attend retention hearing.  |
| 1150   | Star, Samuel        | 09/11/2006  | 0.4                     | Prepare supplemental affidavit.  |
| 1115   | Hain, Danielle      | 09/13/2006  | 0.4                     | Prepare supplemental affidavit.  |
| 1154   | Star, Samuel        | 09/13/2006  | 0.3                     | Finalize supplemental affidavit.   |
| 1114   | Eisenband, Michael  | 09/18/2006  | 1.0                     | Review confirmation status.  |
| <b>Total For Activity</b>  |                     |             | <b>44.3</b>             |  |
| <b><u>Prepare Monthly Invoice &amp; Supporting Schedules</u></b> |                     |             |                         |  |
| 645  | Pearson, Linda      | 07/05/2006  | 0.9                     | Perform administrative duties.   |
| 646  | Rosen, Adam         | 07/06/2006  | 5.0                     | Prepare May/June monthly fee statement   |
| 647  | Pearson, Linda      | 07/14/2006  | 0.5                     | Perform administrative duties.   |
| 648  | McGrath, Tamara     | 07/27/2006  | 2.2                     | Prepare invoice for May & June.  |
| 649  | Pearson, Linda      | 07/27/2006  | 0.5                     | Perform administrative duties.   |
| 650  | Star, Samuel        | 07/27/2006  | 0.1                     | Telephone call with T. McGrath re: bill.                                       |
| 958  | McGrath, Tamara     | 08/08/2006  | 0.3                     | Review July monthly fee statement.   |
| 965  | McGrath, Tamara     | 08/11/2006  | 0.8                     | Review July monthly fee statement.   |
| 998  | Tomasevic, Nenad    | 08/11/2006  | 2.0                     | Preparation of monthly fee statement.  |
| 967  | McGrath, Tamara     | 08/14/2006  | 0.3                     | Review July monthly fee statement.   |
| 966  | McGrath, Tamara     | 08/14/2006  | 0.6                     | Follow up on details for May/June monthly fee statement and process revisions. |
| 993  | Star, Samuel        | 08/14/2006  | 0.8                     | Review July monthly fee statement.   |
| 970  | McGrath, Tamara     | 08/30/2006  | 0.4                     | Review fee procedures order and format of monthly fee statement cover letter.  |
| 1135   | Rosen, Adam         | 09/05/2006  | 1.1                     | Preparation of August monthly fee statement                                    |
| 1148   | Star, Samuel        | 09/07/2006  | 0.5                     | Review monthly fee statements.   |
| 1136   | Rosen, Adam         | 09/11/2006  | 1.1                     | Preparation and review of July monthly fee statement                           |
| <b>Total For Activity</b>  |                     |             | <b>17.1</b>             |  |
| <b><u>Non-working Travel Time</u></b>                            |                     |             |                         |  |
| 362  | Orr, Jon            | 06/07/2006  | 5.5                     | Travel to NY from LAX for depositions  |
| 399  | Orr, Jon            | 06/09/2006  | 5.5                     | Travel from NY to LAX from depositions.  |
| 426  | Orr, Jon            | 06/12/2006  | 1.5                     | Travel from LAX to SF to depositions.  |
| 435  | Orr, Jon            | 06/13/2006  | 1.5                     | Travel from SF to LAX from depositions.  |
| 445  | Hinkelman, Andrew   | 06/14/2006  | 4.0                     | Travel to and from depositions.  |

**Silicon Graphic's Inc. Unsecured Creditor Committee**  
**FTI Consulting, Inc. Detailed Time Statement**  
**For the Period May 18, 2006 Through September 19, 2006**

| <i>Rec #</i>                          | <i>Professional</i> | <i>Date</i> | <i>Hours<br/>Billed</i> | <i>Description</i>                        |
|---------------------------------------|---------------------|-------------|-------------------------|---|
| <b><u>Non-working Travel Time</u></b> |                     |             |                         |   |
| 1145                                  | Star, Samuel        | 09/06/2006  | 0.7                     | Travel time to/from retention hearing.    |
| 1163                                  | Star, Samuel        | 09/19/2006  | 0.9                     | Travel time to/from confirmation hearing. |
| <b>Total For Activity</b>             |                     |             | <b>19.6</b>             |   |
| <b>Grand Total of Hours</b>           |                     |             | <b>940.5</b>            |   |

# EXHIBIT F

**Silicon Graphic's Inc. Unsecured Creditor Committee  
Summary of FTI Consulting, Inc. Expenses By Expense Type  
For the Period May 18, 2006 Through September 19, 2006**

| <b>Expense Type</b>            | <b>Total</b>             |
|--------------------------------|--------------------------|
| <b>Electronic Subscription</b> | <b>\$290.54</b>          |
| <b>Lodging</b>                 | <b>\$2,542.77</b>        |
| <b>Meals</b>                   | <b>\$410.80</b>          |
| <b>Parking</b>                 | <b>\$68.88</b>           |
| <b>Telecom</b>                 | <b>\$210.99</b>          |
| <b>Transportation</b>          | <b>\$1,732.49</b>        |
| <b>Total</b>                   | <b><u>\$5,256.47</u></b> |

# **EXHIBIT G**

**Silicon Graphic's Inc. Unsecured Creditor Committee**  
**FTI Consulting, Inc. Expense Detail**  
**For the Period May 18, 2006 Through September 19, 2006**

| <u>Consultant</u>                                    | <u>Date</u> | <u>Amount</u> | <u>Description of Expense</u>  |
|--|-------------|---------------|--|
| <b><u>Expense Type: Electronic Subscriptions</u></b> |             |               |  |
| Hinkelman, Andrew                                    | 05/31/2006  | \$189.66      | Reuters Research Inc. Reuters Research Inc. - Cust # FM0201, Period 05-01 thru 05-31 |
| Bellazain-Harris, She                                | 07/25/2006  | \$100.88      | Pacer Service Center   |
| Total For Expense Type                               |             | \$290.54      |  |
| <b><u>Expense Type: Lodging</u></b>                  |             |               |  |
| Hinkelman, Andrew                                    | 06/11/2006  | \$836.85      | 2 nights Hotel charge in New York  |
| Hinkelman, Andrew                                    | 06/11/2006  | \$20.32       | Hotel service charge   |
| Orr, Jon   | 06/07/2006  | \$9.99        | Hotel service charge   |
| Orr, Jon   | 06/09/2006  | 1,210.56      | 2 nights Hotel charge in New York  |
| Orr, Jon   | 06/09/2006  | \$9.99        | Hotel service charge   |
| Orr, Jon   | 06/13/2006  | \$455.06      | 1 night Hotel charge in San Fransisco  |
| Total For Expense Type                               |             | \$2,542.77    |  |
| <b><u>Expense Type: Meals</u></b>                    |             |               |  |
| Hinkelman, Andrew                                    | 05/26/2006  | \$30.00       | Out of office lunch  |
| Hinkelman, Andrew                                    | 05/31/2006  | \$7.26        | Out of office dinner   |
| Orr, Jon   | 05/22/2006  | \$60.00       | Meal with T. McGrath (FTI) and J. Orr (FTI)  |
| Hinkelman, Andrew                                    | 06/04/2006  | \$17.32       | Out of office lunch  |
| Hinkelman, Andrew                                    | 06/04/2006  | \$30.00       | Out of office dinner   |
| Hinkelman, Andrew                                    | 06/04/2006  | \$16.24       | Out of office lunch  |
| Hinkelman, Andrew                                    | 06/11/2006  | \$30.00       | Out of office dinner   |
| Hinkelman, Andrew                                    | 06/12/2006  | \$60.00       | Out of office dinner for A. Hinkelman (FTI) and L. Leonard (APLLP)                   |
| Hinkelman, Andrew                                    | 06/15/2006  | \$30.00       | Out of office dinner   |
| McGrath, Tamara                                      | 06/01/2006  | \$80.95       | Breakfast with J Orr, A. Hinkelman during meeting with Debtor                        |
| Orr, Jon   | 06/07/2006  | \$27.58       | Dinner with Jon Orr (FTI)  |
| Orr, Jon   | 06/08/2006  | \$21.45       | Breakfast with Jon Orr (FTI)   |
| Total For Expense Type                               |             | \$410.80      |  |
| <b><u>Expense Type: Parking</u></b>                  |             |               |  |
| Dandekar, Manoj                                      | 06/09/2006  | \$30.00       | Parking at San Fransisco office for meeting with S. Garber (FTI).                    |

**Silicon Graphic's Inc. Unsecured Creditor Committee**  
**FTI Consulting, Inc. Expense Detail**  
**For the Period May 18, 2006 Through September 19, 2006**

| <u>Consultant</u>                          | <u>Date</u> | <u>Amount</u>            | <u>Description of Expense</u>                                 |
|--|-------------|--------------------------|---|
| <b><u>Expense Type: Parking</u></b>        |             |                          |   |
| Hinkelman, Andrew                          | 06/14/2006  | \$38.88                  | Parking   |
| Total For Expense Type                     |             | \$68.88                  |   |
| <b><u>Expense Type: Telecom</u></b>        |             |                          |   |
| McGrath, Tamara                            | 06/01/2006  | \$194.86                 | Telephone conference charges at hotel for call with Debtor    |
| Hinkelman, Andrew                          | 09/14/2006  | \$16.13                  | Internet Charges - Charlotte International Airport on 9/14/06 |
| Total For Expense Type                     |             | \$210.99                 |   |
| <b><u>Expense Type: Transportation</u></b> |             |                          |   |
| Eisenband, Michael                         | 05/18/2006  | \$4.00                   | Transportation to/from Committee meeting.                     |
| Hinkelman, Andrew                          | 05/26/2006  | \$4.50                   | Taxi  |
| Hinkelman, Andrew                          | 05/26/2006  | \$12.75                  | Taxi  |
| Star, Samuel                               | 05/31/2006  | \$7.00                   | Taxi from Bear Stearns to office.                             |
| Hinkelman, Andrew                          | 06/11/2006  | \$55.00                  | Taxi  |
| Hinkelman, Andrew                          | 06/12/2006  | \$5.80                   | Taxi  |
| Hinkelman, Andrew                          | 06/12/2006  | \$19.50                  | Taxi  |
| Hinkelman, Andrew                          | 06/12/2006  | \$6.20                   | Taxi  |
| Hinkelman, Andrew                          | 06/13/2006  | \$15.00                  | Travel agency fee   |
| Hinkelman, Andrew                          | 06/14/2006  | \$55.00                  | Taxi - airport to JFK   |
| Orr, Jon                                   | 06/06/2006  | \$837.59                 | Round-trip coach airfare to New York from LAX                 |
| Orr, Jon                                   | 06/07/2006  | \$60.00                  | Transportation from airport to hotel                          |
| Orr, Jon                                   | 06/09/2006  | \$50.00                  | Change of Schedule Fee  |
| Orr, Jon                                   | 06/09/2006  | \$102.06                 | Car Service - Manhattan to JFK                                |
| Orr, Jon                                   | 06/11/2006  | \$249.30                 | One-way coach airfare from LAX to San Fransisco               |
| Orr, Jon                                   | 06/13/2006  | \$248.79                 | One-way coach airfare from San Fransisco to LAX               |
| Total For Expense Type                     |             | \$1,732.49               |   |
| <b>GRAND TOTAL:</b>                        |             | <b><u>\$5,256.47</u></b> |   |



# EXHIBIT H

WINSTON & STRAWN LLP  
David Neier (DN-5391)  
Eric E. Sagerman (*pro hac vice*)  
Steven M. Schwartz (SS-4216)

200 Park Avenue  
New York, New York 10166-4193  
Telephone No.: (212) 294-6700  
Facsimile No.: (212) 294-4700

333 South Grand Avenue, 38th Floor  
Los Angeles, California 90071  
Telephone: (213) 615-1700  
Facsimile: (213) 615-1750

Attorneys for the Official Committee  
of Unsecured Creditors

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re : Chapter 11  
 :  
SILICON GRAPHICS, INC., *et al.*, : Case No. 06-10977 (BRL)  
 :  
Debtors. : (Jointly Administered)  
 :  
-----X

**AFFIDAVIT IN SUPPORT OF AMENDED APPLICATION PURSUANT TO FED. R.  
BANKR. P. 2014(a) FOR ORDER UNDER SECTIONS 328(a) AND 1103 OF THE  
BANKRUPTCY CODE AUTHORIZING THE EMPLOYMENT AND RETENTION OF  
FTI CONSULTING, INC. AS FINANCIAL ADVISORS TO THE OFFICIAL  
COMMITTEE OF UNSECURED CREDITORS**

STATE OF NEW YORK )  
 ) ss.:  
COUNTY OF NEW YORK )

I, Michael Eisenband, being duly sworn, hereby deposes and says:

1. I am a Senior Managing Director with FTI Consulting, Inc. (together with its wholly owned subsidiaries, agents, independent contractors and employees, "FTI"), a financial advisory services firm with numerous offices throughout the country. I submit this Affidavit on behalf of FTI (the "Affidavit") in support of the amended application (the "Application") of the Official Committee of Unsecured Creditors (the "Committee") of Silicon Graphics, Inc., et al., the debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, the "Debtors"), for an order authorizing the employment and retention of FTI as financial advisors under the terms and conditions set forth in the Application. Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at FTI and are based on information provided by them.

**Disinterestedness and Eligibility**

2. In connection with the preparation of this Affidavit, FTI conducted a review of its contacts with the Debtors, their affiliates, certain entities holding large claims against or interests in the Debtors, significant contract parties and other relevant entities that were made reasonably known to FTI. A listing of the parties reviewed is reflected on Exhibit A to this Affidavit. FTI's review, completed under my supervision, consisted of a query of the Exhibit A parties within an internal computer database containing names of individuals and entities that are present or recent former clients of FTI. A summary of such relationships that FTI identified during this process is set forth on Exhibit B to this Affidavit.

3. Based on the results of its review, FTI does not have a relationship with any of the parties on Exhibit A in matters related to these proceedings. FTI has provided and could reasonably expect to continue to provide services unrelated to the Debtors' cases for the

various entities shown on Exhibit B. FTI's assistance to these parties has been related to providing various financial restructuring, litigation support and/or engineering and scientific investigation consulting services. To the best of my knowledge, no services have been provided to these parties in interest that are adverse to the rights of the Committee, nor does FTI's involvement in these cases compromise its ability to continue such consulting services.

4. Further, as part of its diverse practice, FTI appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest in the Debtors' cases. Also, FTI has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys, law firms and financial institutions, some of whom may be involved in these proceedings. In addition, FTI has in the past, may currently and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors and these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Committee in matters upon which FTI is to be employed, and none are in connection with these cases.

5. FTI is not believed to be a "creditor" with respect to fees and expenses of any of the Debtors within the meaning of Section 101(10) of the Bankruptcy Code. Further, neither I nor any other member of the FTI engagement team serving this Committee, to the best of my knowledge, is a holder of any outstanding debt instruments or shares of the Debtors' stock.

6. FTI has not reviewed the relationship that the members of the FTI engagement team may have against a comprehensive list of employees within the U.S. Trustee's office in this District, but will do so upon being provided with a list of such persons by the office of the U.S. Trustee.

7. As such, to the best of my knowledge, FTI does not represent any other entity having an interest adverse to the Committee in connection with this case, and therefore believes it is eligible to represent the Committee under Section 1103(b) of the Bankruptcy Code.

8. It is FTI's policy and intent to update and expand its ongoing relationship search for additional parties in interest in an expedient manner. If any new material relevant facts or relationships are discovered or arise, FTI will promptly file a Bankruptcy Rule 2014(a) Supplemental Affidavit.

#### **Professional Compensation**

9. Subject to Court approval and in accordance with the applicable provisions of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), the Federal Rules of Bankruptcy Procedure, applicable U.S. Trustee guidelines, the local rules of this District, and applicable orders of the Court, FTI will seek payment for compensation on a fixed monthly basis through September 30, 2006 (and on an hourly basis thereafter, if applicable), plus reimbursement of actual and necessary expenses incurred by FTI.

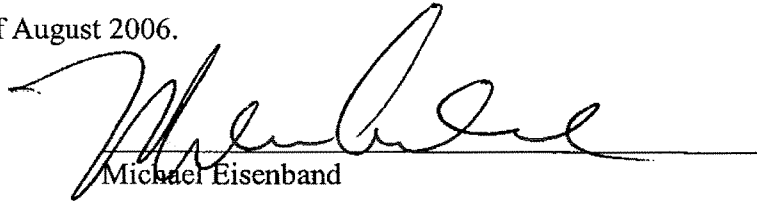
10. According to FTI's books and records, during the ninety-day period prior to the Debtors' petition date, FTI performed no professional services or incurred any reimbursable expenses on behalf of the Debtors.

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11. To the best of my knowledge, no commitments have been made or received by FTI with respect to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code and FTI has no agreement with any other entity to share with such entity any compensation received by FTI in connection with these chapter 11 cases.

Dated this 10 th day of August 2006.

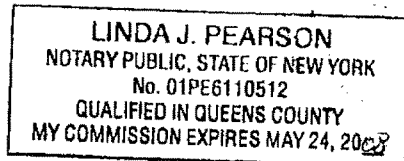
  
Michael Eisenband

SUBSCRIBED AND SWORN TO BEFORE ME this 10 th day of August 2006.

  
Notary Public

My Commission Expires:

May 24, 2008



**Debtor**

Cray Asia/Pacific, Inc.  
Cray Financial Corporation  
Cray Research America Latina Ltd.  
Cray Research Eastern Europe Ltd.  
Cray Research India Ltd.  
Cray Research International, Inc.  
Cray Research, LLC  
Silicon Graphics Federal, Inc.  
Silicon Graphics, Inc.  
Silicon Graphics Real Estate, Inc.  
Silicon Graphics World Trade Corporation  
Silicon Studio, Inc.  
ParaGraph International, Inc.  
WTI-Development, Inc.  
Alias/Wavefront NV  
Cray Research Canada, Inc.  
Cray Research Israel, Ltd.  
Korea Silicon Graphics Ltd.  
Silicon Graphics AB  
Silicon Graphics AE, Greece  
Silicon Graphics A/S, Denmark  
Silicon Graphics A/S, Norway  
Silicon Graphics Bilgisayar  
Silicon Graphics Biomedical Ltd.  
Silicon Graphics BV  
Silicon Graphics Comercio E Servicos Limitada  
Silicon Graphics Computer Engineering & Technology (China) Co., Ltd.  
Silicon Graphics Computer Systems GmbH,  
Silicon Graphics Computer Systems Limited, Israel  
Silicon Graphics Europe Trade BV, Netherlands  
Silicon Graphics GmbH  
Silicon Graphics Kft  
Silicon Graphics Limited, Canada  
Silicon Graphics Limited, Hong Kong  
Silicon Graphics Limited, Taiwan  
Silicon Graphics Limited, New Zealand  
Silicon Graphics Limited, United Kingdom  
Silicon Graphics LLCI, Russia  
Silicon Graphics Pte Ltd., Singapore  
Silicon Graphics (Pty.) Ltd.  
Silicon Graphics Pty Ltd.  
Silicon Graphics SA/NV  
Silicon Graphics SpA  
Silicon Graphics SA, Argentina



Silicon Graphics SA, Chile  
Silicon Graphics SA, Venezuela  
Silicon Graphics S.A. de C.V.  
Silicon Graphics SA, France  
Silicon Graphics SA, Spain  
Silicon Graphics Sdn Bhd, Malaysia  
Silicon Graphics Sp.z.o.o.  
Silicon Graphics s.r.o.  
Silicon Graphics Systems (India) Limited  
Silicon Graphics Trading Sarl  
Silicon Graphics World Trade B.V.  
SGI Japan Ltd.  
Silicon Graphics Computer Systems

**Debtor's Attorneys**

Weil Gotshal & Manges LLP

**Debtor's Financial Advisors**

AlixPartners

Bear Stearns & Co

**Debtors Other Professionals**

Curtis, Mallet-Prevost, Colt & Mosle LLP  
Ernst & Young  
Jeffer, Mangels, Butler & Marmaro LLP  
Latham & Watkins, LLP  
Morgan, Lewis & Bockius  
Paul Hastings  
Skadden, Arps, Slate, Meagher & Flom LLP  
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Allen & Overy  
Baker & McKenzie  
Baker Botts  
Blakely, Sokoloff, Taylor & Zafman  
Buyse, De Vlieger & Co.  
Cooley Godward LLP  
Davis Polk & Wardwell  
Deloitte & Touche LLP  
DLA Piper Rudnick Gray Cary US LLP  
Duane Morris LLP  
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Horn, Murdock & Cole  
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Orrick, Herrington & Sutcliffe  
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Schwegman Lundberg Woessner & Kluth  
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Dean Drougas  
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Jeffrey Zellmer

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Capital Research & Management Co.  
Credit Suisse First Boston  
Deutsche Bank AG  
Morgan Stanley

**Secured Lenders**

Ableco Finance LLC  
Foothill Capital Corporation  
Goldman Sachs Group, Inc.  
U.S. Bank National Association  
Wells Fargo Foothill, Inc.

**Secured Lenders Attorneys**

Jeffers, Mangles, Butler &. Marmaro LLP  
Pryor Cashmen

**Substantial Bondholders or Lenders**

ADP Clearing & Outsourcing Services, Inc.  
AIG International Asset Management  
A.G. Edwards & Sons, Inc.  
American Enterprise Investment Services Inc.  
Ameritrade, Inc.  
AQR Capital Management LLC  
Aristeia Capital LLC  
Aristeia Partners LP  
Baird (Robert W.) & Co. Incorporated  
Banc of America Securities LLC  
Banc of America Securities LLC/Bank of Americas NA, London Branch  
Bank of America, National Association  
Bank One Trust Company, N.A.  
Basso Holdings  
Bear, Stearns Securities Corp.  
Brown Brothers Harriman & Co.  
Boston Private Value Investors, Inc.  
BrownCo, LLC  
Bruce & Company  
Castle Creek Capital  
Charles Schwab & Co. Inc.  
CIBC World Markets Inc./CDS  
Citibank/The Citigroup Private Bank/Trust  
Citibank, N.A.  
Citigroup Global Markets Inc.  
Citigroup Securities  
Credit Suisse First Boston  
Credit Suisse Securities (USA) LLC  
Crowell, Weedon & Co.  
Custodial Trust Company  
D.A. Davidson & Co., Inc.  
Davenport & Company LLC  
Delaware Charter Guarantee & Trust  
Deutsche Bank AG  
Deutsche Bank Securities, Inc.  
DKR Capital, Inc.  
E\*Trade Clearing LLC

Edward D. Jones & Co.  
Emmet A. Larkin Company, Inc.  
Euroclear Bank  
Ferris, Baker Watts, Incorporated  
Fidelity Management & Research Co.  
Fiduciary SSB  
Fifth Third Bank  
First Clearing LLC  
Global Securities Corp.  
Goldman, Sachs & Co.  
Goldman, Sachs International  
Guggenheim Portfolio XXXI LLC  
Hammerman Capital  
Highfields  
Huntington National Bank  
Ingalls & Snyder LLC  
International Monetary Fund  
Investors Bank & Trust- Institutional custody  
J.A. Glynn & Co.  
JAG Advisors  
Janney Montgomery Scott Inc.  
JPMorgan Chase Bank Correspondence Clearing Services 2  
JPMorgan Chase Bank, National Association  
JP Morgan Chase, Bournemouth  
Kane Anderson  
KeyBank National Association  
Lampe Conway Co. LLC  
LaSalle Bank National Association  
Lehman Brothers, Inc.  
Lehman Brothers International (Europe)- Prime Broker (LBI)  
Legent Clearing LLC  
Linsco/Private Ledger Corp.  
Manufacturers and Traders Trust Company  
McDonald Investments Inc.  
M&I Marshall & Ilsley Bank  
Mellon Trust of New England, National Association  
Mesirow Financial, Inc.  
ML SFKPG  
Morgan, Keegan & Company, Inc.  
Morgan Stanley & Co. Incorporated  
Morgan Stanley DW Inc.  
Murphy & Durieu  
National City Bank  
National City Corp.  
National Financial Services, LLC

National Investor Services Corp.  
NBCN Clearing, Inc./CDS  
NOBO Registered & Retail Accounts  
Northern Trust Company  
Oppenheimer & Co. Inc.  
Optimix Investment Funds  
Penson Financial Services, Inc.  
Pershing LLC  
Pflueger & Baerwald Inc.  
Piper Jaffray & Co.  
PNC Bank, National Association  
PrimeVest Financial Services, Inc.  
Putnam Investments  
Quadrangle Debt Recovery Advisors LLC  
Quadrangle Master Funding, LTD  
Raymond, James & Associates Inc.  
RBC Dain Rauscher, Inc.  
RBC Dominion Securities, Inc./CDS  
Salomon Brothers Asset Management Inc.  
Scott & Stringfellow, Inc.  
Scottrade, Inc.  
SEI Private Trust Company  
Sethre Farms Inc.  
Southwest Securities, Inc.  
SSB- Trust Custody  
State Street Bank and Trust Company  
State Street Bank and Trust Company/Deutsche Bank Frankfurt  
Sterne, Agee & Leach, Inc.  
Stifel, Nicolaus & Company Incorporated  
SunTrust Bank  
Symphony Asset Management  
The Bank of New York  
TQA Investors  
Trident Trust Co.  
UBS AG Stamford Branch/As custodian for UBS AG London Branch  
UBS Financial Services LLC  
UBS Securities, LLC  
UMB Bank, National Association  
Union Bank of California, N.A.  
United Mizrahi Bank Ltd.  
United States Trust Company of New York  
U.S. Bank N.A.  
USAA Investment Management Company  
Vertigo Capital LP  
Wachovia Bank, N.A.

Watershed Capital Partners  
Wedbush Morgan Securities, Inc.  
Wells Capital Management  
Wells Fargo Bank, National Association  
Wells Fargo Investment, LLC  
Whitebox Advisors, LLC  
Wilmington Trust Company  
World Vision Inc.  
Zola Capital Management LLC

**Substantial Bondholders or Lenders Professionals**

Goodwin Procter LLP  
Houlihan Lokey Howard & Zukin  
Milbank Tweed Hadley McCloy LLP  
The Recovery Group (TRG)

**Indenture Trustees**

JPMorgan Chase Bank, f/k/a, Chemical Bank, f/k/a Manufacturers Hanover Trust Company  
U.S. Bank National Association

**Indenture Trustees' Attorneys**

Kelly Drye & Warren LLP

**Top 40 Unsecured Creditors**

Act 1  
Atlas Manufacturing  
Autodesk  
Avago Technologies U.S., Inc.  
Barco Simulation  
Carlyle Market Post Tower  
Celestica  
Chemical Bank  
Christie Digital Systems, Inc.  
Crenlo LLC  
Datadirect Networks  
Davis Polk & Wardwell  
Electronic Data Systems  
Ebm-Papst  
EMC  
Engenio Information Technologies  
Flightsafety International  
Gyrogroup



Harwood International  
IBM Corporation  
Interactive Supercomputing LLC  
Iron Mountain  
JPMorgan Chase Bank (f/k/a Chemical Bank, f/k/a Manufacturers Hanover Trust)  
K-tek  
Landmark Graphics  
Meritec  
Micron Semiconductor Products  
PDSI  
Q-Logic  
Sales Analytics, Inc.  
Securitas Security Services USA Inc.  
Smart Modular Technologies  
Solectron  
SPL Integrated Solutions  
Storage Technology  
Synopsys  
Tenere  
Trident Computer Resources Inc.  
Trilogy Computer Industry Solutions  
United Properties  
Xyratex

**Official Creditors' Committee Members**

Hammerman Capital Master Fund LP  
JP Morgan Chase  
Pinnacle Data Systems Inc  
Solectron Corp  
Xyratex

**Official Creditors' Committee Attorneys**

Winston & Strawn LLP

**Other Significant Parties-in-Interest (as known)**

**Bank Accounts**

Credit Suisse- Geneva  
Wells Fargo Bank  
ING  
La Compagnie Benjamin De Rothschild SA  
Standard Chartered Bank

**Insurers**

ACE Bermuda Insurance Ltd.  
Chubb Group Insurance Companies  
Corporate Officers & Directors Assurance Ltd.  
Factory Mutual Insurance Co.  
FM Global Corporate Office  
Global Aerospace  
Great American Insurance Group  
Liberty Mutual Insurance Co.  
Lloyds of London  
National Union (AIG)  
Old Republic, Inc.  
St. Paul Travelers Corporate Headquarters  
The Hartford Financial Services Group  
The Navigators Group, Inc.  
XL Specialty  
Zurich North America, Northwest Region

**Significant Lessors and Lessees**

18 East 41st Street Partners, LLC  
Aeronet, Inc.  
Brookside Joint Venture  
Chippy Warehouse, LLC  
GB, LLC  
Google, Inc.  
Goldman Sachs Group, Inc.  
Grand Oak Master LLC  
Great Lakes REIT, L.P.  
K/B Fund IV  
Los Alamos Commerce and Development Corp.  
Mack-Cali Realty, L.P.  
Marcum & Kliegman LLP  
McLellan Estate Co.  
Network Clarity, Inc.  
One Cabot Road Hudson, LLC  
Oracle Corporation UK Limited  
OTR-MCC LLC  
Morris Corporate Center  
Plaza Partners, L.L.C.  
Real Property Development Company  
Seattle Landmark LLC  
TF Associates  
Von Karman Michelson Corporation, successor to World Trade Center Building, Inc.  
WXIII/Crittenden Realty A/B, L.L.C.

WXIII/Crittenden Realty D, L.L.C.

**Litigation Parties**

Alliacense  
American Video Graphics  
Appellate Tribunal for Foreign Exchange  
Beale Air Force Base  
Bharat Heavy Electricals Ltd.  
Canadian Revenue Authorities  
Cargill  
Celestica-UK  
Comerlat  
DIF Bank  
Directorate of Enforcement Foreign Exchange Cell  
DiscoVision Association  
Dr. Michael Newberry  
Gyrogroun  
Hartford Financial Services  
Hertz  
ImageExpo  
IMSS  
Larry McArthur  
LG Electronics  
Maurice Mitchell  
Office of the Inspector General for the U.S. National Security Agency (NSA)  
Patriot Scientific Corporation  
Pinnacle Data Systems, Inc.  
Royal Melbourne Institute of Technology  
SCO Group  
Syntegra  
Sysxnet  
T-Systems International GmbH  
TNO  
Treasury Department of the State of São Paulo  
Unisel  
U.S. Department of Commerce  
Winfoware Technologies  
Yang Liang

**Utilities**

Aquila  
Bellsouth  
City of Mountain View  
Constellation New Energy  
CTC Communications

Department of Public Utilities  
Pacific Gas & Electric Company  
Qwest  
SBC  
SBC Pacific Bell  
SBC Southwestern Bell  
Verizon  
Xcel Energy

**Governmental & Regulatory Agencies**

California Board of Equalization  
Delaware Secretary of State - Div Corp  
Defense Security Service  
Department of Commerce  
Maryland Department of Labor  
Maryland Department of Revenue  
Massachusetts Department of Labor  
Massachusetts Department of Revenue  
U.S. Customs & Border Protection  
U.S. Patent & Trademark Office  
U.S. Treasury- Internal Revenue Service  
Wisconsin Department of Labor  
Wisconsin Department of Revenue

**Taxing Authorities**

Alabama Dept. of Revenue  
City of Huntsville (Finance Department)  
State of Alabama  
Huntsville City Clerk- Treasurer  
Madison County  
Arkansas Secretary of State (Business & Commercial)  
Arkansas Dept. of Finance & Admin.  
The Australian Taxation Office  
Finanzamt Graz-Stadt (Austria)  
Arizona Corporation Commission  
Nevada Department of Taxation  
Arizona Dept. of Revenue  
City of Phoenix  
Belgium VAT Authority  
City of Irvine  
City of Mountain View  
Secretary of State, State of California  
State Board of Equalization (CA)  
Customs Revenue Agency (CRA) (Canada)

Colorado Secretary of State  
Colorado Dept. of Revenue  
Secretary of State, State of Connecticut  
State of Connecticut, Dept. of Revenue Services  
DC Treasurer; DCRA-Corporation Division  
Government of the District of Columbia  
TASTSelv Erhverv (Denmark)  
Skattemyndigheten Finland  
Florida Dept. of State  
Florida Dept. of Revenue  
La Representation Fiscal (France)  
Secretary of State; State of Georgia Corporation Division  
Georgia Dept. of Revenue  
Finanzamt Bonn Innenstadt (Germany)  
State of Hawaii; Annual Filing- Berg  
Hawaii Dept of Taxation  
Secretary of State; State of Iowa  
Iowa Dept. of Revenue and Finance  
Secretary of State; State of Idaho  
Idaho State Tax Commission  
Secretary of State; State of Illinois  
Illinois Dept. of Revenue  
Indiana Secretary of State  
Indiana Dept. of Revenue  
Agenzia Delle Entrate (Italy)  
Kansas Dept. of Revenue  
Kentucky State Treasurer; Secretary of State  
Kentucky Revenue Cabinet  
Secretary of State; State of Louisiana (Commercial)  
Louisiana Dept of Revenue  
Bossier City Parish  
Caddo Shreveport  
Calcasieu Parish  
City of Baton Rouge  
City of New Orleans  
DeSoto Parish  
Jefferson Parish Sherriff's Office  
Lafayette Parish School Board  
Lincoln Parish  
Livingston Parish School Board  
Louisiana Dept. of Revenue  
Parish of Rapides  
Parish of Terrebonne  
Plaquemines Parish  
St. Charles Parish School Board

St. John the Baptist Parish  
Tax Collector, Parish of St. Tammany  
West Baton Rouge Parish  
Commonwealth of Massachusetts  
Mass. Dept. of Revenue  
Delaware Secretary of State; Division of Corporation  
State Department of Assessments & Taxation (MD)  
Comptroller of Maryland  
Maine Revenue Services  
State of Michigan; MI Dept of Consumer & Industry  
Michigan Dept. of Treasury  
Secretary of State; State of Minnesota Business Service  
Minnesota Dept. of Revenue  
City of Saint Louis; License Collector  
Missouri Dept. of Revenue  
Secretary of State; State of Mississippi  
Mississippi State Tax Commission  
Secretary of State; North Carolina Secretary of State  
North Carolina Dept. of Revenue  
Secretary of State; State of North Dakota  
Office of State Tax Commissioner (ND)  
State of Nebraska  
Belastingdienst Centrale Betalingsad (Netherlands)  
Secretary of State; New Hampshire Department of State  
State of NJ- Sales and Use Tax  
Los Alamos County (NM)  
State Public Regulation Commission (NM)  
New Mexico Taxation and Revenue Dept.  
Skattedirektoratet (Norway)  
Tollregion Oslo OG Akershus (Norway)  
Secretary of State; State of Nevada  
New York State; Dept. of Sate- Div. of Corporation  
NYS Sales Tax Processing  
Ohio Dept. of Taxation  
Ohio Department of Taxation  
Oklahoma Tax Commission  
Secretary of State; State of Oregon; Corporation Division  
Department of State; Corporation Bureau (PA)  
PA Department of Revenue  
State of Rhode Island; Division of Taxation  
State of South Carolina Dept. of Revenue; License & Registration Unit  
SC Department of Revenue  
Secretary of State; State of South Dakota  
South Dakota Dept. of Revenue  
Agencia Tributaria (Spain)

Skattemyndigheten (Sweden)  
Eidgenossische Steuerverwaltung ESTV (Switzerland)  
Secretary of State; State of Tennessee Annual Report  
Tennessee Dept. of Revenue  
Texas Comptroller of Public Accounts  
Comptroller of Public Accounts  
HM Customs & Revenue (UK)  
State of Utah  
Utah State Tax Commission  
Treasurer of Virginia; State Corporation Commission  
Commonwealth of Virginia  
State of Vermont; Office of the Secretary of State  
Vermont Dept. of Taxes  
City of Seattle; Revenue and Consumer Affairs  
State of Washington; Department of Licensing  
State of Washington  
Department of Financial Institutions (WI)  
Wisconsin Dept. of Revenue  
West Virginia Dept. of Tax & Revenue (Internal Audit)  
West Virginia State Tax Department  
Wyoming Secretary of State  
Wyoming Dept. of Revenue

**Other Parties**

3M  
Agilent  
Airforce  
Alpida  
Amex  
ATI  
AU Optronics  
autodesk  
BAE Systems  
BenQ  
BMW  
Boeing  
BP  
Burr-Brown  
Computer Sciences Corporation  
Computer Share Investor Services  
Cree  
Crenlo LLC  
Dell, Inc.  
Delta Electronics

Department of the Army, United States of America  
Department of Defense, United States of America  
EDS Corporation  
Emcor Enclosures  
Ericsson  
Equiserve Trust Company N.A.  
Ford Motor Company  
Fujitsu  
Gateway  
General Electric  
General Motors  
Hewlett Packard  
Hitachi  
Honda Motor Company  
Hydro  
Hynex  
Hyundai  
IBM Corporation  
Infinilux  
Intel Americas  
Intersil  
ISC  
James River Technical Incorporated  
Japan Atomic Energy Research  
JVC  
Kyocera  
L-3 Communication  
LG Electronics  
Lockheed Martin  
Los Alamos National Laboratory  
LumiLEDs  
Maryland Procurement Office  
Medtronic  
Merck  
Merrill Lynch  
Micron  
Motorola  
Nasa  
National Semiconductor  
NEC  
NEC Electronics  
NEC- Mitsubishi Electric Visual Systems Corporation  
Nokia  
Northrop Grumman  
nvidia



Optronics  
Osram  
Panasonic  
Pierelli  
PR Newswire  
Procter & Gamble  
Raytheon  
Red Hat  
Rolls Royce  
Samsung  
Samsung Electronics  
Samsung SDI  
Sanyo  
Seiko Epson  
Sharp  
Shomo Technologies System Corp.  
Sikorsky Aircraft  
SONY  
Statoil  
TATA  
Texas Instruments  
Toshiba  
Total SA  
Toyota  
United States Navy  
University of Minnesota  
University of Tokyo  
Visual Systems Corporation  
Volvo  
VRSim, Inc.  
Yahoo

**Debtor's Attorneys**

Weil Gotshal & Manges LLP

**Debtor's Financial Advisors**

AlixPartners

Bear Stearns & Co

**Debtors Other Professionals**

Curtis, Mallet-Prevost, Colt & Mosle LLP

Ernst & Young

Goodwin Procter LLP

Houlihan Lokey Howard & Zukin

Latham & Watkins, LLP

Milbank Tweed Hadley McCloy LLP

Morgan, Lewis & Bockius

Paul Hastings

Skadden, Arps, Slate, Meagher & Flom LLP

Sullivan & Cromwell LLP

Allen & Overy

Baker & McKenzie

Baker Botts

Cooley Godward LLP

Davis Polk & Wardwell

Deloitte & Touche LLP

DLA Piper Rudnick Gray Cary US LLP

Little Mendelson

Orrick, Herrington & Sutcliffe

Price Waterhouse Coopers

Sterne, Kessler, Goldstein & Fox

Townsend and Townsend and Crew LLP

**Debtor's Board of Directors**

Robert M. White

**Debtor's Board of Directors Affiliates**

General Electric Company

Time Warner Telecom Inc.

WebEx Communications

Air Force

Sonic Innovations, Inc.

CACI International

Carnegie Mellon University

ChipPac, Inc.

ESL, Inc.

STMicroelectronics N.V.  
JDS Uniphase Corporation  
Juniper Networks, Inc.  
Netsolve, Inc.

**Debtor's Major Shareholders**

Capital Research & Management Co.  
Morgan Stanley

**Secured Lenders**

U.S. Bank National Association

**Secured Lenders Attorneys**

Jeffers, Mangles, Butler & Marmaro LLP

**Substantial Bondholders or Lenders**

Investors Bank & Trust- Institutional custody  
Janney Montgomery Scott Inc.  
UBS Financial Services LLC  
Linsco/Private Ledger Corp.  
Manufacturers and Traders Trust Company  
McDonald Investments Inc.  
Mellon Trust of New England, National Association  
Mesirow Financial, Inc.  
ML SFKPG  
UBS Securities, LLC  
UMB Bank, National Association  
Morgan Stanley & Co. Incorporated  
Morgan Stanley DW Inc.  
Union Bank of California, N.A.  
U.S. Bank N.A.  
USAA Investment Management Company  
Watershed Capital Partners  
Wells Capital Management  
Whitebox Advisors, LLC  
Wilmington Trust Company  
AIG International Asset Management  
D.A. Davidson & Co., Inc.  
E\*Trade Clearing LLC  
Edward D. Jones & Co.  
Ferris, Baker Watts, Incorporated  
Fidelity Management & Research Co.  
Fifth Third Bank

First Clearing LLC  
Hammerman Capital  
Huntington National Bank  
KeyBank National Association  
LaSalle Bank National Association  
Salomon Brothers Asset Management Inc.  
State Street Bank and Trust Company  
State Street Bank and Trust Company/Deutsche Bank Frankfurt  
Sterne, Agee & Leach, Inc.  
Stifel, Nicolaus & Company Incorporated  
SunTrust Bank  
Symphony Asset Management  
UBS AG Stamford Branch/As custodian for UBS AG London Branch  
National City Bank  
National Financial Services, LLC  
Northern Trust Company  
Oppenheimer & Co. Inc.  
Pershing LLC  
Piper Jaffray & Co.  
PNC Bank, National Association  
Putnam Investments  
Raymond, James & Associates Inc.  
RBC Dain Rauscher, Inc.  
Quadrangle Master Funding, LTD  
Banc of America Securities LLC  
Banc of America Securities LLC/Bank of Americas NA, London Branch  
Bank of America, National Association  
A.G. Edwards & Sons, Inc.  
Ameritrade, Inc.  
Baird (Robert W.) & Co. Incorporated  
Bear, Stearns Securities Corp.  
Brown Brothers Harriman & Co.  
Charles Schwab & Co. Inc.

**Indenture Trustees**

JPMorgan Chase Bank, f/k/a, Chemical Bank, f/k/a Manufacturers Hanover Trust Company  
U.S. Bank National Association

**Indenture Trustees' Attorneys**

Kelly Drye & Warren LLP

**Top 40 Unsecured Creditors**

Autodesk

Iron Mountain  
EMC  
Storage Technology  
Avago Technologies U.S., Inc.  
Micron Semiconductor Products  
Electronic Data Systems  
Synopsys  
Davis Polk & Wardwell  
Securitas Security Services USA Inc.  
Solectron  
IBM Corporation

**Official Creditors' Committee Members**

JP Morgan Chase

**Official Creditors' Committee Attorneys**

Winston & Strawn LLP

**Other Significant Parties-in-Interest (as known)**

**Bank Accounts**

ING  
Standard Chartered Bank

**Insurers**

Old Republic, Inc.  
St. Paul Travelers Corporate Headquarters  
Zurich North America, Northwest Region  
The Hartford Financial Services Group  
XL Specialty  
ACE Bermuda Insurance Ltd.  
Liberty Mutual Insurance Co.  
Chubb Group Insurance Companies  
Lloyds of London  
National Union (AIG)  
Factory Mutual Insurance Co.

**Litigation Parties**

Maurice Mitchell  
Patriot Scientific Corporation  
SCO Group  
U.S. Department of Commerce

American Video Graphics  
Cargill  
DiscoVision Association  
Gyrogroun  
Hartford Financial Services  
Hertz  
IMSS  
LG Electronics

**Utilities**

Aquila  
Bellsouth  
City of Mountain View  
Constellation New Energy  
CTC Communications  
Department of Public Utilities  
Pacific Gas & Electric Company  
Qwest  
SBC  
SBC Pacific Bell  
SBC Southwestern Bell  
Verizon  
Xcel Energy

**Governmental & Regulatory Agencies**

U.S. Treasury- Internal Revenue Service  
California Board of Equalization  
Department of Commerce

**Taxing Authorities**

Arizona Corporation Commission  
Arizona Dept. of Revenue  
City of Phoenix  
State Board of Equalization (CA)  
Customs Revenue Agency (CRA) (Canada)  
State of Alabama  
Madison County  
Florida Dept. of Revenue  
Iowa Dept. of Revenue and Finance  
Parish of Rapides  
Mass. Dept. of Revenue  
Delaware Secretary of State; Division of Corporation  
Michigan Dept. of Treasury  
Minnesota Dept. of Revenue

Mississippi State Tax Commission  
North Carolina Dept. of Revenue  
Ohio Dept. of Taxation  
Oklahoma Tax Commission  
Commonwealth of Massachusetts  
Commonwealth of Virginia  
Vermont Dept. of Taxes  
City of Seattle; Revenue and Consumer Affairs  
State of Rhode Island; Division of Taxation  
State of South Carolina Dept. of Revenue; License & Registration Unit  
SC Department of Revenue  
Skattemyndigheten (Sweden)  
Tennessee Dept. of Revenue  
Texas Comptroller of Public Accounts  
State of Washington  
State of Utah  
Wisconsin Dept. of Revenue  
West Virginia State Tax Department  
Wyoming Dept. of Revenue  
Utah State Tax Commission

**Other Parties**

ATI  
AU Optronics  
autodesk  
BAE Systems  
BenQ  
BMW  
Boeing  
BP  
Computer Sciences Corporation  
Cree  
Dell, Inc.  
Department of the Army, United States of America  
Department of Defense, United States of America  
3M  
EDS Corporation  
Ericsson  
Ford Motor Company  
Agilent  
Amex  
General Motors  
Hewlett Packard  
Hitachi

Fujitsu  
Honda Motor Company  
Hydro  
Hyundai  
Intersil  
JVC  
Kyocera  
LG Electronics  
NEC  
NEC Electronics  
NEC- Mitsubishi Electric Visual Systems Corporation  
Panasonic  
L-3 Communication  
Gateway  
Lockheed Martin  
LumiLEDs  
Medtronic  
Merck  
Procter & Gamble  
Raytheon  
Red Hat  
Rolls Royce  
Nokia  
Samsung  
Samsung Electronics  
Sanyo  
Sharp  
Northrop Grumman  
SONY  
Statoil  
TATA  
Texas Instruments  
Toshiba  
nvidia  
Total SA  
Toyota  
United States Navy  
Volvo  
University of Minnesota  
Yahoo  
Optronics  
Osram